



Grosse Pointe Public School System

2023 – 2024 Proposed Budget

June 20, 2023

OUR VISION

One inclusive community learning together

OUR MISSION

Cultivate Educational Excellence By:

- Empowering Students
- Valuing Diversity
- Inspiring Curiosity
- Pushing Possibilities

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Board of Education

	<u>Term Expiration</u>
Ahmed Ismail, President	December 31, 2024
Lisa Papas, Vice President	December 31, 2024
Sean Cotton, Treasurer	December 31, 2026
Virginia Jeup, Secretary	December 30, 2026
David Brumbaugh, Trustee	December 31, 2024
Valarie St. John, Trustee	December 31, 2026
Colleen Worden, Trustee	December 31, 2024

Administration

Dr. Jon Dean, Superintendent

Dr. Roy Bishop, Deputy Superintendent of Educational Services

Amanda Matheson, Deputy Superintendent of Business Operations

Dr. Dan Hartley, Director of Secondary Instruction

Keith Howell, Director of Pre-K and Elementary Instruction

Stefanie Hayes, Director of Special Education

Chris Stanley, Director of Instructional Technology

Brandy Pavlik, Director of Finance

Nicole Pilgrim, Director of Human Resources

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

AGENDA NUMBER AND TITLE: 4.3. Resolution to Commence 2023-24 Budget Development and Related Parameters

PREFACE:

Budget parameters to attain financial stability, promote excellence in academics while making sure our students are safe and well-rounded as well as attain and keep the best teachers in the State of Michigan.

BACKGROUND INFORMATION:

Board Policy 6.02 requires that the Board annually direct the district administration to commence development of the ensuing year's budget by the adoption of a resolution that articulates "*the preference of the Board in advance of budget development to avoid ambiguity and to allow the community to have a clear view of the budget development process from its inception.*" Policy states that the parameters shall:

- A. Identify specific financial goals and objectives that the Board requires in regards to specific cost reduction, revenue increases or other financially related objectives for particular budget elements.
- B. Identify particular budget related strategies that the Board prefers the administration to pursue or avoid in their development of the budget.
- C. Be as specific as possible in terms of the objectives, but allow for flexibility in the administration's approach to budget development.

Using this policy's schema of PURSUE and AVOID herein are proposed the 2023-24 Grosse Pointe Public School System's Budget Development Parameters.

Parameter 1 - Student Enrollment

PURSUE and propose strategies and anticipated budget impact to halt and reverse GPPSS' decade long enrollment loss trend. Consider both traditional competitors and new competitors. AVOID any change to the GPPSS' long-standing enrollment policies and practices to include not participating in Schools of Choice. Student enrollment is the primary engine to our school finances. Over the last decade the GPPSS has lost over 20% of our student enrollment. All proposals, actions, and decisions should be evaluated through the lens of the potential impact on student enrollment.

Parameter 2 - Student and Staff Safety

PURSUE and propose strategies and anticipated budget impact on measures that will enhance the safety and physical well-being of our students, staff, families, and visitors. Priority emphasis shall be to follow recommendations from local law enforcement and security advisors. Focus shall be to follow the recommendations of local law enforcement to staff school resource officers at each high

school. In an effort to achieve recommendations and minimize budget impact, Administration shall explore partnerships with local municipalities as well as pursue funding from government sources, foundations, and private citizens where allowed.

Parameter 3 - Mental Health Services

PURSUE and propose options to provide additional mental health services to students. AVOID impact to the budget and taxpayers. In order to achieve results, Administration shall explore partnerships with local mental health providers as well as pursue funding from government sources, foundations, and private citizens.

Parameter 4 - Community Engagement and Satisfaction

PURSUE and propose strategies and anticipated budget impact responsive to the sentiment of our community stakeholders as expressed in survey instruments and any other structured mechanisms.

Parameter 5 - Innovative Program Offerings

PURSUE and propose strategies and anticipated budget impact for the district's programmatic offerings that are responsive to market demands. Specifically explore the expansion of the district's early education offerings as well as programs that integrate academic knowledge with technical and occupational knowledge. At all times guarantee an aligned and rigorous academic curriculum.

Parameter 6 - Staff Satisfaction and Retention

PURSUE and propose strategies and anticipated budget impact that are responsive to our staff and market demands amid rising competition.

Parameter 7 - Student to Teacher Ratio Analysis

PURSUE and propose action relative to our staffing levels relative to the district's mission as well as the reality of declining enrollment. The Board has traditionally received reports on elementary class size data. This should expand to all levels of our offerings. Decision support data should be presented in historical context. Administration shall account for those offerings that may skew the average such as choir, gym, music classes and other irregular sized classes.

Parameter 8 - Cost Containment and Reduction

PURSUE and propose actions relative to expense reductions furthest away from classroom impact. Focus all efforts on achieving a balanced budget and planning for reduced revenues over the next three years while considering all 14 Parameters of the budget. Prioritize those cost reductions in Instructional and Non-Instructional Support Services ("Support Services"). Provide the Board by the end of March proposals that include cost reductions in Support Services in an amount of at least \$3 million. Focus cost reductions in Support Services by first pursuing expenditure reductions in purchased services and supplies.

Parameter 9 - Health Care Cost Containment

PURSUE and propose an action plan responsive to the district's healthcare costs. Present to the Board 2024 health care cost projections. Explore alternatives for cost containment and reduction where available. Focus on maintaining all benefit levels.

Parameter 10 - Forecast and Budget Accuracy

PURSUE the development of monthly reports that provide the Board a view on month to date actual performance vs. the budget. With district operating losses nearing \$9 million over the last two years the margin for error decreases. Maintain a proactive line of communication with the Board when new information becomes available that impacts the budget.

Parameter 11 - Anticipate Federal Aid Reduction

AVOID any unanticipated impact of reduction or elimination of expiring financial aid - especially Federal Covid funds. Propose a report component within the monthly financial update that anticipates the Board's and taxpayer interest as these aid packages wind down and expire.

Parameter 12 - Class Size Standards

AVOID deviation from the district's long-standing class size guidelines.

Parameter 13 - Employee Contracts

PURSUE active engagement with employee bargaining units relative to future agreements that equitably serve the needs of staff, students, and taxpayers.

Parameter 14 - General Fund Equity Levels

AVOID disproportionate adherence to arbitrary General Fund Equity levels that threaten the primary mission of the Grosse Pointe Public School System. The Board will not prescribe a specific General Fund Equity target but will demand accountability and transparency relative to budget targets which themselves are an agreement among the Board, the Administration, and the taxpayers. Preference is that the Administration prepares a budget where the expenses are equal to the revenues for the 2023-2024 fiscal year, i.e. operate on a balanced budget. AVOID budget targets that rely on employee contract elements that would reduce staff compensation.

REQUEST: That the Board approve the 2022-23 Budget Development
and Financial Reporting Parameters presented.

Submitted by:

S. Cotton

February 13, 2023

GROSSE POINTE PUBLIC SCHOOL SYSTEM
2023-2024 Budget Adjustments Resolution

No.	School or Department	Reduction Description	Units	U/M	Unit Value	Total	Initiated by	Support by	Comments/Notes/Requests
01	Central Office	Business Operations Assistant	0.50	FTE	112,000.00	56,000.00	Administration	Admin, Trustee Compilation	Job responsibilities will be adjusted so that .50 FTE can be expensed to Food Service Fund.
02		Emotionally Impaired (EI) Teacher	0.50	FTE	130,000.00	65,000.00	Administration	Admin, Trustee Compilation	reducing by .50 FTE due to enrollment change
03	Central Office	Accounts Payable	1.00	FTE	80,000.00	80,000.00	Administration	Admin, Trustee Compilation	
04	Central Office	Communications Coordinator	1.00	FTE	121,000.00	121,000.00	Administration	Admin, Trustee Compilation	Due to staff member resignation
05		Transition Coordinator	1.00	FTE	130,000.00	130,000.00	Administration	Admin, Trustee Compilation	Moving to Special Ed budget - paid out of Act 18 funding.
06		Learning Resource Center (LRC) Teacher	0.50	FTE	130,000.00	65,000.00	Administration	Admin, Trustee Compilation	reducing due to enrollment decline
07	Barnes and Elementary Schools	Paraprofessionals	1.00	FTE	45,000.00	45,000.00	Administration	Admin, Trustee Compilation	Reduction of paraprofessionals strictly due to enrollment loss.
08	Middle School	Paraprofessionals	1.00	FTE	45,000.00	45,000.00	Administration	Admin, Trustee Compilation	Reduction of paraprofessionals strictly due to enrollment loss.
09	Elementary School	Custodian	1.00	FTE	72,000.00	72,000.00	Administration	Admin, Trustee Compilation	elimination of 1-FTE of evening custodian.
10	Central Office	District Science Coordinator	0.50	FTE	44,000.00	22,000.00	Administration	Admin, Trustee Compilation	
11	Elementary Schools	Eliminate Elementary Spanish	1.00	FTE	130,000.00	130,000.00	Administration	Admin, Trustee Compilation	no Spanish in 3rd or 4th grades
12	High School	Paraprofessionals	1.00	FTE	45,000.00	45,000.00	Administration	Admin, Trustee Compilation	eliminating Freshman Assist paraprofessional
13	GP North	Secretary - Contracted	1.00	LS	22,500.00	22,500.00	Administration	Admin, Trustee Compilation	eliminating additional secretarial help at North
14	High School	Secretaries	2.00	FTE	40,656.50	81,313.00	Administration	Admin, Trustee Compilation	eliminate Counseling Department secretaries at both high schools
15	High School	Contracted Security	2.00	FTE	30,000.00	60,000.00	Administration	Admin, Trustee Compilation	reducing one security person at each high school
16	Elementary Schools	Compress Specials Schedule	1.50	FTE	130,000.00	195,000.00	Administration	Admin, Trustee Compilation	assigning specials teachers to teach elective materials only. Elementary specials teachers will no longer teach Multi-Tiered Student Support (MTSS) classes.
17	High School and Post High School	Paraprofessionals	2.00	FTE	45,000.00	90,000.00	Administration	Admin, Trustee Compilation	reductions due to enrollment decline
18	Districtwide	Technology Assistant	2.00	FTE	30,000.00	60,000.00	Administration	Admin, Trustee Compilation	reducing technology assistants that service buildings on an episodic basis with technology repairs
19	High Schools	Technology Coaches	2.00	FTE	3,700.00	7,400.00	Administration	Admin, Trustee Compilation	reducing technology coaches (teachers who receive a stipend to service their buildings) at the high school level
20	Middle Schools	Fifth Grade Level Leaders	3.00	EPED	7,250.00	21,750.00	Administration	Admin, Trustee Compilation	change to 5th-8th level leader format
21	Middle Schools	Paraprofessionals - Hall Monitors	3.00	FTE	28,000.00	84,000.00	Administration	Admin, Trustee Compilation	
22	Districtwide	Custodians - B & B Substitute	4.00	FTE	45,000.00	180,000.00	Administration	Admin, Trustee Compilation	
23	Elementary Schools	Paraprofessionals - Computer Labs	4.00	FTE	45,000.00	180,000.00	Administration	Admin, Trustee Compilation	eliminate elementary Computer Lab assistants
24	Districtwide	Custodians - Edustaff	5.00	FTE	22,000.00	110,000.00	Administration	Admin, Trustee Compilation	
25	Elementary Schools	Technology Coaches	5.00	EPED	3,700.00	18,500.00	Administration	Admin, Trustee Compilation	reducing technology coaches (teachers who receive a stipend to service their buildings) at the elementary school level
26	Middle Schools	Technology Coaches	5.00	FTE	3,700.00	18,500.00	Administration	Admin, Trustee Compilation	reducing technology coaches (teachers who receive a stipend to service their buildings) at the middle school level
27	Districtwide	Teacher Attrition	1.00	LS	100,000.00	100,000.00	Administration	Admin, Trustee Compilation	
28	Middle School	Close Pools	0.33	LS	140,000.00	46,200.00	Administration	Trustee Compilation	assumes Brownell and Pierce pools will remain open for 12 months pending fundraising exploration.
29	Central Office	Furniture	1.00	LS	60,000.00	60,000.00	Administration	Admin, Trustee Compilation	This amount was spent last year on furniture. No furniture spend is included in this proposed version of the 2023-24 budget.
30	Districtwide	Reduction in use of Color Copying	1.00	LS	95,000.00	95,000.00	Administration	Admin, Trustee Compilation	
31	Districtwide	Skip Refreshing Musical Instruments	1.00	LS	100,000.00	100,000.00	Administration	Admin, Trustee Compilation	\$100K being funded with STEAM donation
32	Elementary Schools	Extra Support/Timesheets	1.00	LS	35,000.00	35,000.00	Administration	Admin, Trustee Compilation	reduction of approved time sheet occurrences at the elementary school level.
33	Middle Schools	Extra Support/Timesheets	1.00	LS	30,000.00	30,000.00	Administration	Admin, Trustee Compilation	reduction of approved time sheet occurrences at the middle school level.
34	High School	Paraprofessional	1.00	LS	17,500.00	17,500.00	Administration	Admin, Trustee Compilation	elimination of College-Career Specialist at South
35	High Schools	Paraprofessionals - Media	1.00	FTE	45,000.00	45,000.00	Administration	Admin, Trustee Compilation	reduction of Media paraprofessionals so that one FTE is shared between two high schools

GROSSE POINTE PUBLIC SCHOOL SYSTEM
2023-2024 Budget Adjustments Resolution

No.	School or Department	Reduction Description	Units	U/M	Unit Value	Total	Initiated by	Support by	Comments/Notes/Requests
36	High Schools	Extra Support/Timesheets	1.00	FTE	40,000.00	40,000.00	Administration	Admin, Trustee Compilation	reduction of approved time sheet occurrences at the high school level.
37	Central Office	Director of Elementary Ed - Pay Reallocation	1.00	LS	36,359.00	36,359.00	Administration	Admin, Trustee Compilation	reallocation of .15FTE of pay to Community Services Fund to cover time spent on preschool programs
38	Elementary School	Teacher Reduction	2.00	FTE	130,000.00	260,000.00	Administration	Admin, Trustee Compilation	Reduce only for enrollment. Do not impact special elementary programs.
39	Parcells 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	Administration	Admin, Trustee Compilation	Reduce for enrollment only.
40	Pierce 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	Administration	Admin, Trustee Compilation	Reduce for enrollment only.
41	North High School	Teacher Reduction	5.10	FTE	130,000.00	663,000.00	Administration	Admin supported 3.2 FTE; Trustee Compilation supported additional 1.9 FTE	Staffing reduction is based upon a student to teacher ratio of 21.9:1, using a current expected enrollment of 1,005 students for the 2023-24 School Year. An enrollment bank should be utilized to account for an increase in students as of September 2023 and thus a corresponding increase in revenue to allow for the rehire of any teacher if necessary.
42	South High School	Teacher Reduction	5.10	FTE	130,000.00	663,000.00	Administration	Admin supported 3.8 FTE; Trustee Compilation additional 1.3 FTE	Staffing reduction is based upon a student to teacher ratio of 22.6:1, using a current expected enrollment of 1,152 students for the 2023-24 School Year. An enrollment bank should be utilized to account for an increase in students as of September 2023 and thus a corresponding increase in revenue to allow for the rehire of any teacher if necessary.
43	Central Office	Communications Coordinator	1.00	FTE	99,436.00	99,436.00	Trustee Compilation	Trustee Compilation	
44	North High School	Counselor	1.00	FTE	143,000.00	143,000.00	Trustee Compilation	Trustee Compilation	Adjust counselor-to-student ratio at both high schools to 1:250; not replacing retiree
45	Central Office	Forego MASB Conference attendance	1.00	LS	10,000.00	10,000.00	Trustee Compilation	Trustee Compilation	
46	Districtwide	Enrollment Marketing Study	1.00	LS	(10,000.00)	(10,000.00)	Trustee Compilation	Trustee Compilation	
47	Districtwide	Branding Study	1.00	LS	(35,000.00)	(35,000.00)	Trustee Compilation	Trustee Compilation	
Total:						\$ 4,663,458.00			

RESOURCE OFFICERS AND WINDOW SAFETY MEASURES: Resource officers (one at each high school) and window safety film covered by State Flow Through grant and does not impact budget.

ENROLLMENT PROJECTION USING COHORT SURVIVAL METHOD & Adjusted to Community Demographic Trends

Educational Agency Name: **Grosse Pointe Public School System**
County: **Wayne**

BASED ON 2022 FALL FTE
DISTRICTWIDE (ALL PUPILS)

Birth Yr	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022 Live Births are ESTIMATES based on past 3 years trend
Births	23,726	23,109	23,612	23,366	23,469	23,129	23,257	22,892	22,553	21,727	21,362	21,881	
K% Birth	1.79%	1.93%	1.80%	1.97%	1.81%	1.94%	2.00%	1.91%	1.91%	1.93%	1.92%	1.93%	Anticipated Non-historical Factor: 0.08%

projected K% Birth is average of previous six years, excluding Min/Max

Grade	Historical Data							Projection Data									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
K	424	447	426	460	425	449	465	438	430	420	411	422	N.A.	N.A.	N.A.	N.A.	N.A.
1	427	447	461	442	425	432	443	470	442	434	424	424	426	N.A.	N.A.	N.A.	N.A.
	105.25%	103.15%	103.83%	92.50%	101.71%	98.65%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%	100.93%
2	447	437	450	460	406	411	444	439	465	438	430	430	420	422	N.A.	N.A.	N.A.
	102.34%	100.80%	99.69%	91.87%	96.71%	102.70%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%
3	503	470	453	463	441	397	414	449	443	471	443	443	435	425	426	N.A.	N.A.
	105.18%	103.64%	102.97%	96.00%	97.83%	100.58%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%
4	505	512	481	448	430	443	403	413	447	442	470	470	442	434	424	425	N.A.
	101.78%	102.37%	99.00%	92.75%	100.46%	101.55%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%	99.73%
5	557	528	523	486	421	415	441	402	411	446	441	441	468	440	432	422	424
	104.44%	102.02%	100.92%	94.00%	96.64%	99.56%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%	99.68%
6	547	583	525	522	458	412	422	440	401	410	445	445	439	467	439	431	421
	104.80%	99.43%	99.80%	94.34%	97.73%	101.54%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%	99.69%
7	593	560	574	526	512	433	419	419	437	398	407	407	442	436	464	436	428
	102.41%	98.42%	100.20%	98.16%	94.46%	101.85%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%
8	618	603	566	566	506	489	441	416	416	434	395	395	404	438	433	460	433
	101.82%	101.11%	98.56%	96.23%	95.55%	101.84%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%	99.27%
9	753	681	648	627	585	527	532	474	447	447	466	466	425	435	471	465	495
	110.19%	107.30%	110.71%	103.34%	104.17%	108.67%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%	107.48%
10	723	750	672	653	617	582	530	530	472	446	446	446	465	423	433	470	464
	99.58%	98.59%	100.81%	98.37%	99.54%	100.62%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%	99.67%
11	745	709	732	655	639	598	573	519	518	462	436	436	436	455	414	424	459
	98.04%	97.65%	97.43%	97.88%	96.96%	98.43%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%	97.82%
12	711	730	702	716	643	634	583	563	510	510	454	454	429	429	447	407	417
	98.04%	98.93%	97.83%	98.20%	99.15%	97.55%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%	98.37%
K - 12	7,554	7,458	7,212	7,023	6,508	6,222	6,110	5,972	5,839	5,758	5,667	5,678	N.A.	N.A.	N.A.	N.A.	N.A.
Year-to-Year #Growth:	-96	-246	-189	-515	-286	-112	-138	-133	-81	-91	11	Projections for Young 5s, Special Education, and Other pupils are based on three-year averaging trends and are directly associated with the General Education (K-12) three-year averaging trends and projection years; they are not affected by community demographics.					
Year-to-Year %Growth:	-1.27%	-3.30%	-2.62%	-7.33%	-4.39%	-1.80%	-0.02	-2.23%	-1.39%	-1.58%	0.19%						
Young 5	58	57	86	99	98	98	93	91	90	88	89						
Other	5	3	2	5	6	6	5	5	5	5	5						
SE	305	312	321	323	309	284	272	274	268	264	260						
Totals	7,922	7,830	7,620	7,450	6,921	6,610	6,486	6,344	6,203	6,117	6,020	6,033					

Note: K-12 General Education Pupil Enrollment history and projections do not include self-contained special education, alternative education or part-time students (in FTE's).

GPPSS Elementary Class Size Summary

Updated 05/30/23

These columns show average class size in each grade at every building. They are not averaged out per year or in any other way because it is not statistically appropriate to take an average of an average.

These columns total all enrollment in elementary school (general and special ed by headcount (excluding Act 18 classrooms), not full time equivalent.) Teachers are FTE and only traditional classroom teachers.

2018-19 GPPSS Elementary Class Size								
	ADK		1	2	3	4	5	Magnet/ Y5/Multi
Defer	23.0		24.0	16.4	24.0	20.7	20.7	79.0
Ferry	22.5		21.6	23.0	24.0	25.0	24.5	58.0
Kerby	19.7		22.4	24.8	21.0	25.5	21.0	0.0
Maire	19.0		25.0	24.0	21.5	27.0	23.0	22.0
Mason	23.5		25.5	22.0	26.3	27.9	26.5	20.0
Monteith	23.7		22.0	24.8	24.8	23.3	23.3	0.0
Poupard	17.0		20.5	17.0	19.5	18.3	22.3	19.0
Richard	22.5		25.0	26.5	24.0	25.0	22.3	0.0
Trombly	20.0		19.3	15.3	25.0	25.0	20.0	23.0

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
336	15.0	22.40
338	14.0	24.14
354	16.0	22.13
301	13.0	23.15
296	12.0	24.67
401	17.0	23.59
289	15.0	19.27
313	13.0	24.08
230	11.0	20.91
2,858	126.0	22.68
-1.6%	-2.4%	0.8%

2019-20 GPPSS Elementary Class Size								
	ADK		1	2	3	4	5	Magnet/ Y5/Multi
Defer	22.5		24.0	19.0	22.5	23.5	31.0	79.0
Ferry	21.3		22.5	27.0	26.0	19.0	23.5	51.0
Kerby	22.0		24.4	22.8	23.2	23.2	26.0	0.0
Maire	24.0		21.5	25.5	25.0	24.5	30.0	20.0
Mason	23.0		24.5	25.0	21.5	21.0	21.0	20.0
Monteith	18.8		25.7	22.0	24.0	25.6	22.3	24.0
Poupard	18.5		17.0	18.0	21.0	19.5	20.0	11.0
Richard	23.5		23.0	21.0	26.0	22.5	25.5	0.0
Trombly	19.0		18.0	18.0	24.0	17.5	23.5	20.0

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
352	15.0	23.47
351	15.0	23.40
330	14.0	23.57
345	14.0	24.64
292	13.0	22.46
433	19.0	22.79
259	14.0	18.50
283	12.0	23.58
218	11.0	19.82
2,863	127.0	22.54
0.2%	0.8%	-0.62%

2020-21 GPPSS Elementary Class Size								
	ADK		1	2	3	4		Magnet/ Y5
Defer	20.7		20.7	20.7	22.3	15.7		43.0
Ferry	19.5		16.0	19.5	20.5	25.0		30.0
Kerby	15.3		14.0	20.0	22.0	20.0		0.0
Maire	19.0		16.0	18.0	20.5	19.5		11.0
Mason	20.0		18.0	19.5	17.6	19.6		8.0
Monteith	20.3		22.7	21.0	20.0	17.3		31.0
Richard	20.5		19.0	18.5	16.5	23.0		35.0
OGPV	19.3		27.7	25.7	25.7	20.7		22.0

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
343	17.0	20.18
247	13.0	19.00
198	11.0	18.00
213	12.0	17.75
216	12.0	18.00
355	18.0	19.72
230	12.0	19.17
398	17.0	23.41
2,200	112.0	19.64
-30.1%	-13.4%	-14.77%

GPPSS Elementary Class Size Summary

Updated 05/30/23

These columns show average class size in each grade at every building. They are not averaged out per year or in any other way because it is not statistically appropriate to take an average of an average.

These columns total all enrollment in elementary school (general and special ed by headcount (excluding Act 18 classrooms), not full time equivalent.) Teachers are FTE and only traditional classroom teachers.

2021-22 GPPSS Elementary Class Size								
	ADK		1	2	3	4		Magnet/ Y5
Defer	22.5		20.0	23.1	24.0	21.5		47.0
Ferry	20.7		20.4	23.2	15.5	18.3		33.0
Kerby	22.5		18.7	20.0	16.7	26.0		16.0
Maire	19.5		18.0	16.3	18.0	23.0		0.0
Mason	20.7		16.3	19.0	16.7	23.0		18.0
Monteith	23.0		19.4	21.0	21.0	19.7		44.0
Richard	16.0		27.0	21.0	13.0	17.5		41.0

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
446	20.0	22.30
290	15.0	19.33
259	13.0	19.92
224	12.0	18.67
305	16.0	19.06
460	22.0	20.91
246	13.0	18.92
2,230	111.0	20.09
1.3%	-0.9%	2.23%

2022-23 GPPSS Elementary Class Size as of 6/3/22								
	ADK		1	2	3	4		Magnet/ Y5
Defer	22.5		22.3	21.1	20.6	22.7		51.0
Ferry	22.0		22.0	26.0	19.6	22.7		23.0
Kerby	24.0		25.0	19.7	23.5	25.5		18.0
Maire	17.0		19.0	22.4	23.0	24.0		20.0
Mason	20.0		17.7	17.7	18.3	18.3		20.0
Monteith	21.0		23.3	24.5	17.5	20.3		42.0
Richard	19.7		26.5	22.4	24.0	23.0		43.0

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
444	20.0	22.20
290	13.0	22.31
273	12.0	22.75
230	11.0	20.91
296	16.0	18.50
468	22.0	21.27
270	12.0	22.50
2,271	106.0	21.42
1.8%	-4.7%	6.23%

2023-24 GPPSS Elementary Class Size as of 4/26/23								
	ADK		1	2	3	4		Magnet/ Y5
Defer	21.5		22.5	25.7	25.6	23.0		49
Ferry	23.0		20.7	22.3	24.0	23.5		43
Kerby	22.0		25.5	25.5	21.0	25.0		1
Maire	16.7		22.7	26.0	27.0	25.0		19
Mason	21.0		19.7	21.2	20.4	18.0		11
Monteith	24.0		23.3	23.3	22.8	22.0		41
Richard	17.7		23.2	20.4	18.8	25.3		38

Totals

Year over Year Change

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
448	19.0	23.58
313	14.0	22.36
282	12.0	23.50
246	11.0	22.37
270	14.0	19.29
456	20.0	22.80
285	14.0	20.36
2,300	104.0	22.12
1.3%	-1.9%	3.14%



To: Jon Dean, Superintendent

From: Amanda Matheson

Deputy Superintendent for Business Operations

Date: May 30, 2023

Subject: 2023-2024 Proposed Budget

The Board of Education is required to adopt a budget prior to the beginning of our fiscal year. Enclosed is the recommended budget for the General, Special Revenue, Debt Service and Capital Project Funds for fiscal year 2023-2024.

General Fund

The proposed budget for general fund revenue is \$104,368,171. Five main components of revenue include local, state, federal, other local and incoming transfers. Local property tax levies comprise 94% of our local revenue. The six municipalities within our District boundaries had taxable value growth of approximately 6.31% for tax year 2023. The hold harmless millage of 3.7113 allows us to collect an additional \$1,695 per pupil. The 2023-2024 millage rates applied to our increased taxable values results in a decrease of \$504,215 in local sources when compared to fiscal year 2023.

State sources have three primary components; assumed local revenue, enrollment and foundation allowance. Assumed local revenue is the amount of money we receive from the 18 mills levied on non-homestead and 6 mills levied on commercial personal property. As our operating millage collections increase due to rising taxable values, the amount of money we receive from the State decreases. Enrollment is based on a blended full-time equivalent (FTE) count; the blend is 90% of the fall count and 10% of the prior year spring count. The enrollment used in our state aid estimate is a reduction of 138 FTE. We are projecting a foundation increase of \$458 per FTE, a taxable value increase causing a reduction of \$575,715, an increase in special education (Section 51e) funding of \$314,097, a decrease from the state reducing School Nurses (Section 31o) funding of \$251,776 and a decrease of \$6,066,835 from the state elimination of the MPSERS One-Time Payment funding. The combination of these factors results in a decrease of \$4,928,273 in state sources.

Other local revenue is revenue expected from the County-wide Enhancement millage and other local grants received from Wayne RESA. The Enhancement revenue (\$350 per pupil) is projected to decrease by \$174,270. The district will also no longer receive sale of building proceeds reducing this revenue by \$972,223.

Incoming transfers is revenue projected from indirect costs charged to our special revenue funds.

The proposed budget for our general fund expenditures is \$103,139,050. We have eliminated the \$6,066,835 MPSERS One-Time Payment expenditures, accounted for the budget reductions of \$4,663,458 (see pages 5 & 6 for details), contractual wage increases for steps in the amount of \$875,288, an increase to health insurance of \$543,007, and the increase of other expenses for services, materials, supplies, and utilities of \$750,000.

Overall, the proposed general fund budget includes total revenue of \$104,368,171 and total expenditures of \$103,139,050 resulting in revenue exceeding expenditures by \$1,229,121 and bringing our projected fund balance as of June 30, 2024 to \$9,922,165 or 9.62% of budgeted expenditures.

Special Education Center Programs Fund

Our District operates five special education categorical programs that are funded by the county-wide Act 18, special education millage. The five programs are Autism Spectrum Disorder, Deaf & Hard of Hearing, Early Childhood, Moderate Cognitive Impairment, and Visually Impaired. The revenue of \$14,279,596 is comprised of a portion of state restricted revenue specific to operating special education center-based programs and our share of the county-wide Act 18, special education millage. The corresponding expenditures are all expenditures associated with participating in the county-wide special education program including staff, materials, supplies and indirect costs.

Food Service Fund

The food service revenue and expenditures continue to reflect a full school year of traditional food service. Local source revenue is money collected from students for meals served. State source revenue is generated based on a formula applied to prior year expenditures by the State. Federal source revenue is the per meal claim we receive to cover the cost of free, difference in reduced and a subsidy for full-price meals served. Our food service expenditures are payments to Chartwells for our food service management contract, equipment repairs, online payment fees and indirect costs.

Community Services Fund

The community services fund accounts for our fee-based programs including Kids Club, Preschool, Safety Town, Camp of Fun and Community Swim. The revenue and expenditures for these programs have been updated to reflect current fee schedules and costs of operations.

Student & School Activity Fund

The student & school activity fund accounts for fundraising and donations received on behalf of student groups such as clubs and sports. Revenue generated for these groups is then spent on behalf of the same group.

Debt Fund

The debt fund is used to account for the revenue and expenditures associated with our voter approved bond issues. The revenue is generated from the debt millage levied on all property within our five municipalities. Based on a rate of 3.14 mills assessed on the 2023 tax roll, we will receive approximately \$10.8M. This revenue is used to fulfill our semi-annual debt obligations. During 2023-2024, we will pay \$4,553,300 in interest & paying agent fees and repay \$5,855,000 of principal. Since we only levy taxes in the winter, our ending fund balance has to be enough to cover the debt service payment due in November of the next fiscal year.

Sinking Fund

The sinking fund is used to account for the revenue and expenditures associated with our voter approved building & site sinking fund millage. The rate of .9661 mills is expected to generate \$3,325,382. These funds can be spent on the construction or repair of school buildings, school security improvements and the acquisition or upgrading of technology. Based on current obligations, we estimate spending \$1,194,000 from the sinking fund in the 2023-2024 fiscal year.

2021 School Building & Site Bond Fund

The 2021 school building & site bond fund is a capital project fund used to track our expenditures on the second series of bonds issued following voter approval on November 6, 2018. Local revenue is from investment earnings that is estimated to generate \$75,000. Based on the original construction draw schedule, we expect to spend \$6,743,001.

**Grosse Pointe Public School System
General Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 22,577,844	\$ (504,215)	\$ 22,073,629	21.15%
State	74,125,207	(4,928,273)	69,196,934	66.31%
Federal	7,383,445	-	7,383,445	7.07%
Other Local Revenue	4,687,999	(1,146,493)	3,541,506	3.39%
Incoming Transfers	1,938,860	233,796	2,172,656	2.08%
Total Revenue	\$ 110,713,355	\$ (6,345,184)	\$ 104,368,171	100.00%
Expenditures				
Instructional Services				
Basic Programs	57,020,028	(4,767,146)	52,252,882	50.68%
Added Needs	10,740,716	(558,064)	10,182,652	9.87%
Total Instruction Services	67,760,744	(5,325,210)	62,435,534	60.55%
Instructional Support Services				
Pupil	8,664,364	(1,421,665)	7,242,699	7.02%
Instructional Staff	3,871,713	236,787	4,108,500	3.98%
School Administration	7,436,311	(409,068)	7,027,243	6.81%
Athletics	1,912,467	(53,606)	1,858,860	1.80%
Total Instructional Support Services	21,884,855	(1,647,552)	20,237,302	19.61%
Non-Instructional Support Services				
General Administration	1,386,612	(242,411)	1,144,200	1.11%
Business Services	1,757,146	(203,041)	1,554,104	1.51%
Operations & Maintenance	13,048,832	(788,419)	12,260,414	11.89%
Transportation	1,551,500	-	1,551,500	1.50%
Central	3,558,858	(309,104)	3,249,754	3.15%
Total Non-Instructional Support Services	21,302,948	(1,542,975)	19,759,972	19.16%
Community Activities	680,501	(46,260)	634,241	0.61%
Facilities Construction and Improvement	72,000	-	72,000	0.07%
Other Financing Uses	-	-	-	0.00%
Total Expenditures	\$ 111,701,048	\$ (8,561,997)	\$ 103,139,050	100.00%
Revenue Over (Under) Expenditures	(987,693)	2,216,813	1,229,121	
Fund Balance - Beginning of Year	9,680,737	(987,693)	8,693,044	
Assigned - Capital Projects	\$ 972,223	\$ -	\$ 972,223	
Unassigned	\$ 7,720,822	1,229,120	\$ 8,949,942	
Fund Balance - End of Year	\$ 8,693,044	\$ 1,229,120	\$ 9,922,165	
Fund Balance as a Percent of Revenue	7.85%		9.51%	
Fund Balance as a Percent of Expenditures	7.78%		9.62%	

Grosse Pointe Public School System
Special Revenue - Special Education Center Programs Fund
Fiscal Year 2024 Original Budget
June 20, 2023

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
State	\$ 5,751,887	\$ -	\$ 5,751,887	40.28%
Other Local Revenue	6,677,391	1,850,318	8,527,709	59.72%
Total Revenue	\$ 12,429,278	\$ 1,850,318	\$ 14,279,596	100.00%
Expenditures				
Added Needs	7,437,907	1,728,065	9,165,972	64.19%
Pupil Services	2,558,507	33,250	2,591,757	18.15%
Instructional Staff	754,755	(147,511)	607,244	4.25%
Operations & Maintenance	49,500	2,720	52,220	0.37%
Transportation	7,399	(2)	7,397	0.05%
Other Financing Uses	1,621,210	233,796	1,855,006	12.99%
Total Expenditures	\$ 12,429,278	\$ 1,850,318	\$ 14,279,596	100.00%
Revenue Over (Under) Expenditures	-	-	-	
Fund Balance - Beginning of Year	56,270	-	56,270	
Fund Balance - End of Year	\$ 56,270	\$ -	\$ 56,270	

**Grosse Pointe Public School System
Special Revenue - Food Service Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 726,875	\$ -	\$ 726,875	42.20%
State	53,368	(19,090)	34,278	1.99%
Federal	961,224	-	961,224	55.81%
Total Revenue	\$ 1,741,467	\$ (19,090)	\$ 1,722,377	100.00%
Expenditures				
Food Service	2,174,319	(774,746)	1,399,573	100.00%
Total Expenditures	\$ 2,174,319	\$ (774,746)	\$ 1,399,573	100.00%
Revenue Over (Under) Expenditures	(432,852)	755,656	322,804	
Fund Balance - Beginning of Year	1,009,652	(432,852)	576,800	
Fund Balance - End of Year	\$ 576,800	\$ 322,804	\$ 899,604	
Fund Balance as a Percent of Revenue	33.12%		52.23%	
Fund Balance as a Percent of Expenditures	26.53%		64.28%	

**Grosse Pointe Public School System
Special Revenue - Community Services Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Kids Club	\$ 850,000	\$ -	\$ 850,000	38.99%
Preschool	1,080,000	-	1,080,000	49.54%
Safety Town	5,000	-	5,000	0.23%
Camp of Fun	180,000	-	180,000	8.26%
Community Swim	65,000	-	65,000	2.98%
Federal: Childcare Sustainability Grant	600,650	(600,650)	-	0.00%
Total Revenue	\$ 2,780,650	\$ (600,650)	\$ 2,180,000	100.00%
Expenditures				
Kids Club	835,281	-	835,281	34.25%
Preschool	1,013,045	36,359	1,049,404	43.03%
Safety Town	5,000	-	5,000	0.21%
Camp of Fun	175,072	-	175,072	7.18%
Community Swim	60,600	-	60,600	2.48%
Transfer to General Fund	313,350	-	313,350	12.85%
Total Expenditures	\$ 2,402,348	\$ 36,359	\$ 2,438,707	100.00%
Revenue Over (Under) Expenditures	378,302	(637,009)	(258,707)	
Fund Balance - Beginning of Year	743,901	378,302	1,122,203	
Fund Balance - End of Year	\$ 1,122,203	\$ (258,707)	\$ 863,496	
Fund Balance as a Percent of Revenue	40.36%		39.61%	
Fund Balance as a Percent of Expenditures	46.71%		35.41%	

**Grosse Pointe Public School System
Special Revenue - Student & School Activity Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local sources	\$ 1,800,000	\$ -	\$ 1,800,000	100.00%
Total Revenue	\$ 1,800,000	\$ -	\$ 1,800,000	100.00%
Expenditures				
Student & School Activities	2,000,000	-	2,000,000	100.00%
Total Expenditures	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%
Revenue Over (Under) Expenditures	(200,000)	-	(200,000)	
Fund Balance - Beginning of Year	2,430,353	(200,000)	2,230,353	
Fund Balance - End of Year	\$ 2,230,353	\$ (200,000)	\$ 2,030,353	

**Grosse Pointe Public School System
Debt Service Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 10,169,761	\$ 641,328	\$ 10,811,089	100.00%
Total Revenue	\$ 10,169,761	\$ 641,328	\$ 10,811,089	100.00%
Expenditures				
Principal	5,430,000	425,000	5,855,000	56.25%
Interest & Other	4,824,800	(271,500)	4,553,300	43.75%
Total Expenditures	\$ 10,254,800	\$ 153,500	\$ 10,408,300	100.00%
Revenue Over (Under) Expenditures	(85,039)	487,828	402,789	
Fund Balance - Beginning of Year	3,051,170	(85,039)	2,966,131	
Fund Balance - End of Year	\$ 2,966,131	\$ 402,789	\$ 3,368,920	

**Grosse Pointe Public School System
Capital Project - Sinking Fund
Fiscal Year 2024 Original Budget
June 20, 2023**

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 3,129,060	\$ 196,322	\$ 3,325,382	100.00%
Total Revenue	<u>\$ 3,129,060</u>	<u>\$ 196,322</u>	<u>\$ 3,325,382</u>	<u>100.00%</u>
Expenditures				
Capital Projects	5,600,000	(4,406,000)	1,194,000	100.00%
Total Expenditures	<u>\$ 5,600,000</u>	<u>\$ (4,406,000)</u>	<u>\$ 1,194,000</u>	<u>100.00%</u>
Revenue Over (Under) Expenditures	<u>(2,470,940)</u>	<u>4,602,322</u>	<u>2,131,382</u>	
Fund Balance - Beginning of Year	4,894,224	(2,470,940)	2,423,284	
Fund Balance - End of Year	<u><u>\$ 2,423,284</u></u>	<u><u>\$ 2,131,382</u></u>	<u><u>\$ 4,554,666</u></u>	

Grosse Pointe Public School System
Capital Project - 2021 School Building and Site Bond Fund
Fiscal Year 2024 Original Budget
June 20, 2023

	2022-2023 Amendment #2 Budget	Amendment #2 vs Proposed	2023-2024 Proposed Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 476,241	\$ (401,241)	\$ 75,000	100.00%
Total Revenue	\$ 476,241	\$ (401,241)	\$ 75,000	100.00%
Expenditures				
Business Services	2,000	-	2,000	0.03%
Capital Projects	31,998,000	(25,256,999)	6,741,001	99.97%
Total Expenditures	\$ 32,000,000	\$ (25,256,999)	\$ 6,743,001	100.00%
Revenue Over (Under) Expenditures	(31,523,759)	24,855,758	(6,668,001)	
Fund Balance - Beginning of Year	38,191,760	(31,523,759)	6,668,001	
Fund Balance - End of Year	\$ 6,668,001	\$ (6,668,001)	\$ -	

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

RESOLVED, that this resolution shall be the general appropriations of Grosse Pointe Public School System for the 2023-2024 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Grosse Pointe Public School System.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *general fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 22,073,629
State	69,196,934
Federal	7,383,445
Other Local Revenue	3,541,506
Incoming Transfers	2,172,656
Total Revenues	\$ 104,368,171
Fund balance, July 1, 2023, projected	8,693,044
Total available to appropriate	\$ 113,061,215

BE IT FURTHER RESOLVED, that \$ 103,139,050 of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Programs	\$ 52,252,882
Added Needs	10,182,652
Pupil Services	7,242,699
Instructional Staff	4,108,500
General Administration	1,144,200
School Administration	7,027,243
Business Services	1,554,104
Operation & Maintenance	12,260,414
Transportation	1,551,500
Central	3,249,754
Athletics	1,858,860
Community Services	634,241
Facilities Construction and Improvements	72,000
Other Financing Uses	-
Total Expenditures	\$ 103,139,050
Assigned Fund balance for Capital	
Projects projection, June 30, 2024	\$ 972,223
Fund balance projection, June 30, 2024	8,949,942
Total Appropriated	\$ 113,061,215

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *special education center programs fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
State	\$ 5,751,887
Other Local Revenue	8,527,709
Total Revenues	\$ 14,279,596
Fund balance, July 1, 2023, projected	56,270
Total available to appropriate	\$ 14,335,866

BE IT FURTHER RESOLVED, that \$ 14,279,596 of the total available to appropriate in the *special education center programs fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Added Needs	\$ 9,165,972
Pupil Services	2,591,757
Instructional Staff	607,244
Operation & Maintenance	52,220
Transportation	7,397
Other Financing Uses	1,855,006
Total Expenditures	\$ 14,279,596
Fund balance projection, June 30, 2024	\$ 56,270
Total Appropriated	\$ 14,335,866

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *food service fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 726,875
State	34,278
Federal	<u>961,224</u>
Total Revenues	\$ <u>1,722,377</u>
 Fund balance, July 1, 2023, projected	 <u>576,800</u>
 Total available to appropriate	 \$ <u><u>2,299,177</u></u>

BE IT FURTHER RESOLVED, that \$ **1,399,573** of the total available to appropriate in the *food service fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Food Service	\$ 1,399,573
 Fund balance projection, June 30, 2024	 <u>\$ 899,604</u>
 Total Appropriated	 \$ <u><u>2,299,177</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *community services fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Kids Club	\$ 850,000
Preschool	1,080,000
Safety Town	5,000
Camp of Fun	180,000
Community Swim	65,000
Federal Grant	-
Incoming Transfers	-
Total Revenues	\$ 2,180,000
Fund balance, July 1, 2023, projected	1,122,203
Total available to appropriate	\$ 3,302,203

BE IT FURTHER RESOLVED, that \$ **2,438,707** of the total available to appropriate in the *community services fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Kids Club	\$ 835,281
Preschool	1,049,404
Safety Town	5,000
Camp of Fun	175,072
Community Swim	60,600
Transfer to General Fund	313,350
Total Expenditures	\$ 2,438,707
Fund balance projection, June 30, 2024	\$ 863,496
Total Appropriated	\$ 3,302,203

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *student & school activity fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 1,800,000
Fund balance, July 1, 2023, projected	<u>2,230,353</u>
Total available to appropriate	\$ <u>4,030,353</u>

BE IT FURTHER RESOLVED, that \$ 2,000,000 of the total available to appropriate in the *student & school activity fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Student & School Activities	\$ 2,000,000
Fund balance projection, June 30, 2024	<u>\$ 2,030,353</u>
Total Appropriated	\$ <u>4,030,353</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *debt service fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 10,811,089
Fund balance, July 1, 2023, projected	<u>2,966,131</u>
Total available to appropriate	\$ <u>13,777,220</u>

BE IT FURTHER RESOLVED, that \$ **10,408,300** of the total available to appropriate in the *debt service fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Principal	\$ 5,855,000
Interest & Other	<u>4,553,300</u>
Total Expenditures	\$ 10,408,300
Fund balance projection, June 30, 2024	<u>\$ 3,368,920</u>
Total Appropriated	\$ <u>13,777,220</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *sinking fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 3,325,382
Fund balance, July 1, 2023, projected	<u>2,423,284</u>
Total available to appropriate	\$ <u>5,748,666</u>

BE IT FURTHER RESOLVED, that \$ **1,194,000** of the total available to appropriate in the *sinking fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Capital Projects	\$ 1,194,000
Fund balance projection, June 30, 2024	<u>\$ 4,554,666</u>
Total Appropriated	\$ <u>5,748,666</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 20, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *2021 school building & site fund* of the school district for fiscal year 2023-2024 is as follows:

Revenues	
Local	\$ 75,000
Other Financing Sources	-
Total Revenues	<u>75,000</u>
Fund balance, July 1, 2023, projected	<u>6,668,001</u>
Total available to appropriate	<u>\$ 6,743,001</u>

BE IT FURTHER RESOLVED, that \$ **6,743,001** of the total available to appropriate in the *2021 school building & site fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Business Services	\$ 2,000
Capital Projects	6,741,001
Total Expenditures	<u>\$ 6,743,001</u>
Fund balance projection, June 30, 2024	<u>\$ -</u>
Total Appropriated	<u>\$ 6,741,001</u>

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for the purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent or Deputy Superintendent of Business Operations make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and Deputy Superintendent of Business Operations are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This act is to take effect June 20, 2023.

Supplemental Information
Description of District Funds

General Fund – primary operating fund that accounts for all financial resources of the School District other than those specifically assigned to another fund.

Special Revenue Funds – account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

Special Education Center Programs Fund – account for the five special education categorical programs that are funded by the countywide Act 18, special education millage and State categorical funding. The five programs are Autism Spectrum Disorder, Deaf & Hard of Hearing, Early Childhood, Moderate Cognitive Impairment, and Visually Impaired.

Food Service Fund – account for the operations of a School District’s food service program. Receipts come from food sales and federal reimbursement of student meals served.

Community Services Fund – accounts for the fee-based programs offered by the School District. Receipts come from tuition collected for Kids Club, Preschool, Safety Town, Camp of Fun and Community Swim.

Student & School Activity Fund – accounts for fundraising and donations received on behalf of student groups such as clubs and sports.

Debt Service Fund – accounts for the activity associated with the retirement of debt issued by the sale of bonds. Revenue is primarily generated by a debt millage levied on taxable values, which is then used to make principal and interest payments until the debt is repaid in full.

Capital Project Funds – account for acquiring or constructing new school sites, buildings, equipment and major remodeling and repairs.

Sinking Fund – accounts for revenue collected from levying a sinking fund millage approved by the voters in November 2019. These funds can be spent on the construction or repair of school buildings, school security improvements and the acquisition or upgrading of technology.

2021 School Building and Site Bond Fund – accounts for the interest earnings and expenditures associated with the second series of bonds issued following voter approval on November 6, 2018. Expenditures are limited to projects specifically identified in the ballot language.

Supplemental Information Fund Balance Description

The following information is information on the establishment and use of what is commonly referred to as a “fund balance” or fund equity.

A typical fund balance in a school district is composed of three components:

1. Cash on hand – these funds may be in short term, highly liquid investments or in a checking or savings account. These funds are available for district use.
2. Accounts receivable – because of a timing difference between a school district’s fiscal year (which ends June 30) and the state’s fiscal year (which ends September 30) there are two payments out of the eleven state aid payments that are actually received after the district’s fiscal year has ended. Using accrual accounting the payments are “booked” at the end of the school district’s fiscal year and included in calculating fund balance. These funds are not available to the school district until they are actually received in July and August.
3. Inventory and pre-paid assets – include teaching, custodial and office supplies. These are typically modest amounts and are obviously not available to expend.

Other considerations regarding fund balance include:

- A. The level of non-homestead tax base in the district. The 18 mills levy is only on non-homestead property. Since the main sources of funding for a district comes from local property taxes and state aid the level of non-homestead property in the district determines the amount received locally. If the district has a low non-homestead tax base it will result in greater funds received from the state which means the district will probably have to borrow funds to operate if their fund balance isn’t sufficient.
- B. The tax collection practice of the school district. A 100% summer collection allows a district to receive the local share of its funding up front with the July tax levy. A 50/50 collection allows the district to receive half of the local taxes in the summer and half in the winter collection. A 100% winter collection means the local taxes are collected during the winter only. Grosse Pointe Public School System (GPPSS) levies 100% of taxes in the winter.
- C. The trend of the fund balance level. Districts spending more than they receive can create a structural deficit, which eventually has to be addressed. The reason for the deficit will determine the level of concern necessary. For example, if fund balance is used to purchase a capital asset (technology) that is preferable to spending the fund balance on recurring costs (salaries & benefits).
- D. Future obligations that will require a greater level of spending such as opening a new building, districts can build up fund balance in order to meet the increase obligations of a larger operation.

- E. Declining enrollment presents a myriad of problems for a school district. The presence of a fund balance allows the district to better manage the decline.
- F. The absence of sufficient fund balance will likely result in borrowing to meet cash flow needs. If a district borrows money it will pay a related interest cost, which is charged to the general operating budget.
- G. The bond rating agencies views the presence of a reasonable fund balance along with a stable trend in the level of fund balance favorably. This benefits local taxpayers with lower interest costs on bonds when issued.
- H. Fund balance provides flexibility in dealing with unanticipated emergencies such as mid-year reductions in state funding.

The current GPPSS Board Policy prescribes the minimum fund balance as 10 percent of expenditures in the General Fund and Community Services Fund. In simple terms, this level of fund balance is necessary to minimize borrowing during the two-month period between the August and October State Aid payments. Additionally, it is important to have a sufficient fund balance to allow a school district to absorb cuts in state funding such as those that have occurred in the past and are likely to occur again in 2021 fiscal year. Having a financial cushion allows a district to avoid drastic changes in educational programs and/or employee layoffs during the school year.

Supplemental Information

Account Code Function Definitions

Instructional Services - These are instructional activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides, assistants of any type, supplies and machines that assist directly in the instructional process.

Basic Programs - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Included are Pre-School, Elementary, Middle School, and High School and other basic programs such as summer school and enrichment programs.

Costs that can be attributed to direct classroom/student expenses are charged under the categories noted above. Examples include:

- classroom teacher salaries and benefits
- classroom teacher assistant salaries and benefits
- substitute teachers
- teacher hourly salaries
- field trips
- instructional supplies and materials, textbooks, repair of classroom equipment, new and replaced equipment, printing, periodicals, subscriptions, and other
- contracted services, workshops & conferences/travel

Added Needs - Instructional activities for pupils' added needs such as special education, vocational education and compensatory education. Expenditures during the regular school year and the summer program should be included under this function number. Compensatory education costs are related to programs such as Title I.

Costs that can be attributed to direct special education, vocational education, compensatory education and other added needs' classroom/student expenses are charged here. Examples include:

- classroom teacher salaries and benefits
- classroom teacher assistant salaries and benefits
- substitute teachers
- teacher hourly salaries
- field trips
- instructional supplies and materials, textbooks, repair of classroom equipment, new and replaced equipment, printing, periodicals, subscriptions, and other AV materials, library books, etc.
- contracted services, workshops & conferences/travel

Support Services - These are services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Supporting Services supplements the fulfillment of the objectives of instruction.

Pupil Support - Services which are designed to assess and improve the well-being of pupils and to supplement the teaching process. Services under this category are: Attendance Services, Guidance Services, Health Services, Psychological Services, Speech and Audiology Services, Social Work Services, Visual Aid Services, Teacher Consultant and Other Pupil Services, including noon supervision.

Examples of costs that can be attributed under these categories include:

- salaries and benefits for auxiliary services staff such as: psychologist, social worker, speech therapist, teacher consultant, guidance counselor, occupational therapist
- hourly salaries for noon supervisors and monitors
- supplies and materials, repair of equipment, new and replaced equipment, printing, periodical and subscriptions, psychological testing supplies.
- contracted services, workshops & conferences/travel

Instructional Staff Support - Consists of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Examples of costs that can be attributed under these categories include:

- salaries and benefits for curriculum coordinators and staff development personnel, directors and supervisors of programs, and librarians
- salaries and benefits for secretaries in staff development, curriculum office, directors' offices
- hourly salaries for teacher clerks and library clerks
- supplies and materials, repair of equipment, new and replaced equipment, printing, periodical and subscriptions, psychological testing supplies
- contracted services, workshops & conferences/travel

School Administration: Consists of those activities concerned with overall administrative responsibility for a single school.

Examples of costs that can be attributed under this category include:

- Principals, assistant principals, class principals, and secretaries' salaries and benefits
- Principals' office supplies and materials, equipment and repair
- Summer school principals' hourly cost and their hourly help
- Postage, office supplies and materials
- Office equipment, printing
- Workshops, conferences, travel, membership fees

Athletics and Activities - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas. These consist of those activities concerned with financing the interscholastic athletic programs and pupil organizations under the supervision of the school.

Costs attributed under this category:

- Salaries, and benefits for sponsors/heads of student groups and activities
- Salaries and benefits for athletic directors, coaches
- Referee and game worker services, athletic supplies and materials, athletic transportation

General Administration - 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.

Examples of costs that can be attributed under this category include:

- salaries and benefits for administrative staff such as: Superintendent, Deputy Superintendent, certain Directors and their office staff
- Board secretary's salary and benefits
- Election costs, audit fees, and legal expenses
- Board stipends, meeting expenses
- workshops/conferences and membership costs
- office supplies and materials, repair and maintenance of equipment, new and replacement of equipment

Business Services - Consists of those activities concerned with the fiscal and business operations of the school system. Included are budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Examples of costs attributed under this category may include:

- Salaries and benefits of finance staff such as: Director of Business Services, payroll, accounts payable and accounting staff
- Supplies and materials, maintenance and repair of equipment
- New and replacement equipment
- Printing, postage, membership dues, subscriptions
- Contracted services
- Banking interest and fees

Operations and Maintenance - Consists of those activities concerned with keeping the physical plant open, clean and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.

Examples of costs attributed under this category may include:

- Contracted custodial and maintenance services
- Salaries and benefits of Facilities Director, security monitor and engineer positions
- Maintenance of heavy equipment, repair, replacement of equipment and new equipment
- Electricity, telephone, sewer, natural gas, water and trash removal
- Custodial, grounds and maintenance supplies and materials
- Security guards and alarm systems
- Property and liability insurance

Transportation - Consists of those activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All direct costs related to pupil transportation should be included under this function

Examples of costs attributed under this category may include:

- Contracted costs for transportation services
- Student ridership passes for public transportation

Central - Activities other than general administration, which support each of the other instructional and supporting service programs.

Costs attributed under this category:

- Salaries and benefits for Information Technology, Pupil Accounting, Communications, Human Resources and respective staff
- Supplies and materials, postage, printing, local travel, workshop and conferences
- Repair and maintenance of computers, copiers and audio-visual equipment, new and replacement of equipment
- Consultant services

Community Services - Consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, programs of custody and care of children, and non-public school pupils. Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds, may consist of such activities as providing instructional services, attendance and social work services, health services, professional development and are primarily grant-funded costs.

Examples of costs attributed under this category include:

- Salaries and benefits for performing arts
- Homeless set aside and parental involvement activities as required by federal grant awards
- Professional development, curriculum materials for non-public schools as provided in conjunction with grant awards

Other Financing Uses – Payments to other governmental and non-profit organizations, facilities acquisitions, construction and site improvements

Examples of costs attributed under this category include:

- Infrastructure improvements
- Construction for facility and site improvements
- Safety and security grant awards