



Grosse Pointe Public School System

2022 – 2023 Proposed Budget

June 27, 2022

OUR VISION

One inclusive community learning together

OUR MISSION

Cultivate Educational Excellence By:

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

Table of Contents

	<u>Page</u>
Board of Education and Administration	1
Budget Parameters 2022 – 2023	2 – 3
Enrollment Projections	4
Class Size Projections	5 – 9
Proposed Budget Memorandum	10 – 12
General Fund	13
Special Revenue Funds	
Special Education Center Programs Fund	14
Food Service Fund	15
Community Services Fund	16
Student & School Activity Fund	17
Debt Service Fund	18
Capital Project Funds	
Sinking Fund	19
2019 School Building and Site Bond Fund	20
2021 School Building and Site Bond Fund	21
Budget Resolution – All Funds	22 – 31
Supplemental Information	
Description of District Funds	32
Fund Balance Description	33 - 34
Account Code Function Definitions	35 - 39

Board of Education

	<u>Term Expiration</u>
Joseph Herd, President	December 31, 2022
Colleen Worden, Vice President	December 31, 2024
Lisa Papas, Secretary	December 31, 2024
Margaret Wertz, Treasurer	December 31, 2022
David Brumbaugh, Trustee	December 31, 2024
Ahmed Ismail, Trustee	December 31, 2024
Dr. Christopher Lee, Trustee	December 30, 2022

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

Grosse Pointe Public School System
Budget Parameters 2022-2023

In accordance with this policy, the Board directs the administration to begin preparation of the 2022-2023 Budget. The budget shall be consistent with all state and federal laws, the Board's policies, and the District's strategic plan. The budget shall further aid in the achievement of the District's goals, and provide for long-term financial stability. Specific objectives and strategies include:

1. Providing resources to achieve the action points identified in the District's strategic plan;
2. Not participating in Schools of Choice
3. Maintain current elementary class size caps
4. Prioritize remaining in full-time face-to-face instruction.
5. Continue efforts to maximize enrollment.
6. Focus on providing adequate supports to address COVID learning loss.
7. Increase focus on school safety.
8. Target a fund equity of 12% or above

The Board encourages the administration to explore budget alternatives and make proposals. Budget recommendations resulting in significant program or related changes should only be brought to the Board if the administration deems them to be in the best interest of the education of all students. If the administration determines that it cannot achieve any parameter because it conflicts with another parameter, the administration should advise the Board as quickly as possible of the conflict to receive further direction from the Board regarding priorities.

The first draft of the administration's budget recommendations should be presented to the Board by May 9, 2022. For each review or adoption of the budget, the administration shall present all information required under Policy 6220, including updated versions of the following:

1. General Fund Budget Projection
2. Enrollment Projections
3. Class Size Projections
4. Special Revenue Fund Budgets
 - a. Special Education Center Programs Fund (Act 18)
 - b. Food Service Fund
 - c. Community Services Fund
 - d. Student & School Activity Fund
5. Debt Service Fund budget

6. Capital Project Fund Budgets and Proposed Projects
 - a. Sinking Fund
 - b. 2019 School Building & Site Fund
 - c. 2021 School Building & Site Fund
7. Internal Service Fund – Self Funded Insurance
8. If not otherwise disclosed, a brief description of how the budget meets the objectives and strategies set forth above.

Any changes to the budget will be made following Board of Education reviews and recommendations. Other changes will also be made based on directives from the State of Michigan. The final budget proposal will be presented for approval by the Board of Education no later than June 27, 2022 including the required Appropriation Act Resolutions for all funds.

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

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

BASED ON 2021 FALL FTE COUNT
DISTRICT WIDE (ALL PUPILS)

Birth Yr	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2020/21 Live Births are ESTIMATES based on past 3 years trend
Births	24,169	23,726	23,109	23,612	23,366	23,469	23,129	23,257	22,892	22,553	23,093	23,038	
K% Birth	1.67%	1.79%	1.93%	1.80%	1.97%	1.81%	1.94%	2.08%	1.90%	1.92%	1.92%	1.93%	Anticipated Non-historical Factor: 0.08%

Grade	Historical Data							Projection Data									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
K	404	424	447	426	460	425	449	484	436	433	443	446	N.A.	N.A.	N.A.	N.A.	N.A.
1	437	427	447	461	442	425	432	458	495	445	442	452	455	N.A.	N.A.	N.A.	N.A.
		105.68%	105.25%	103.15%	103.83%	92.50%	101.71%	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%
2	486	447	437	450	460	406	411	428	454	490	441	438	448	451	N.A.	N.A.	N.A.
		102.23%	102.34%	100.80%	99.69%	91.87%	96.71%	99.02%	99.02%	99.02%	99.02%	99.02%	99.02%	99.02%	99.02%	99.02%	99.02%
3	492	503	470	453	463	441	397	418	435	461	498	448	445	455	458	N.A.	N.A.
		103.59%	105.18%	103.64%	102.97%	96.00%	97.83%	101.62%	101.62%	101.62%	101.62%	101.62%	101.62%	101.62%	101.62%	101.62%	101.62%
4	553	505	512	481	448	430	443	397	418	435	461	497	447	445	455	458	N.A.
		102.75%	101.78%	102.37%	99.00%	92.75%	100.46%	99.93%	99.93%	99.93%	99.93%	99.93%	99.93%	99.93%	99.93%	99.93%	99.93%
5	543	557	528	523	486	421	415	443	396	417	434	460	497	447	444	454	457
		100.63%	104.44%	102.02%	100.92%	94.00%	96.64%	99.86%	99.86%	99.86%	99.86%	99.86%	99.86%	99.86%	99.86%	99.86%	99.86%
6	587	547	583	525	522	458	412	414	441	395	415	432	458	494	445	442	452
		100.69%	104.80%	99.43%	99.80%	94.34%	97.73%	99.55%	99.55%	99.55%	99.55%	99.55%	99.55%	99.55%	99.55%	99.55%	99.55%
7	611	593	560	574	526	512	433	408	410	437	391	412	428	454	490	441	438
		100.95%	102.41%	98.42%	100.20%	98.16%	94.46%	99.18%	99.18%	99.18%	99.18%	99.18%	99.18%	99.18%	99.18%	99.18%	99.18%
8	683	618	603	566	566	506	489	429	405	407	433	388	408	425	450	486	437
		101.21%	101.82%	101.11%	98.56%	96.23%	95.55%	99.16%	99.16%	99.16%	99.16%	99.16%	99.16%	99.16%	99.16%	99.16%	99.16%
9	727	753	681	648	627	585	527	527	463	436	438	467	418	440	458	485	524
		110.20%	110.19%	107.30%	110.71%	103.34%	104.17%	107.73%	107.73%	107.73%	107.73%	107.73%	107.73%	107.73%	107.73%	107.73%	107.73%
10	767	723	750	672	653	617	582	524	524	460	434	436	465	416	438	455	483
		99.46%	99.58%	98.59%	100.81%	98.37%	99.54%	99.48%	99.48%	99.48%	99.48%	99.48%	99.48%	99.48%	99.48%	99.48%	99.48%
11	725	745	709	732	655	639	598	568	512	512	449	424	425	453	406	427	444
		97.12%	98.04%	97.65%	97.43%	97.88%	96.96%	97.60%	97.60%	97.60%	97.60%	97.60%	97.60%	97.60%	97.60%	97.60%	97.60%
12	691	711	730	702	716	643	634	589	559	504	504	442	417	419	446	400	421
		98.12%	98.04%	98.93%	97.83%	98.20%	99.15%	98.46%	98.46%	98.46%	98.46%	98.46%	98.46%	98.46%	98.46%	98.46%	98.46%
K - 12	7,707	7,554	7,458	7,212	7,023	6,508	6,222	6,087	5,946	5,830	5,783	5,741	N.A.	N.A.	N.A.	N.A.	N.A.
Year-to-Year #Growth:		-153	-96	-246	-189	-515	-286	-135	-141	-116	-48	-42					
Year-to-Year %Growth:		-1.99%	-1.27%	-3.30%	-2.62%	-7.33%	-4.39%	-2.17%	-2.32%	-1.95%	-0.82%	-0.72%					
Y5	-	58	57	86	99	98	98	91	89	87	86	86					
Other	6	5	3	2	5	6	6	5	5	5	5	5					
SE	293	305	312	321	323	309	284	282	276	270	268	266					
Totals	8,006	7,922	7,830	7,620	7,450	6,921	6,610	6,465	6,316	6,193	6,142	6,098					

Projections for Young 5's, Special Education and "Other" pupils are based on 3-year averaging trends and are not affected by community demographics.

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 06/03/22

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.

2009-10 GPPSS Elementary Class Size								
	1/2 DK	EDK or ADK	1	2	3	4	5	Magnet/ Other
Defer	16.0	23.0	17.3	20.3	20.0	22.7	24.3	20.0
Ferry	14.5	19.0	19.0	23.5	19.0	19.0	22.0	20.5
Kerby	17.0	17.0	18.7	22.7	22.0	22.0	25.0	
Maire	17.0		19.3	21.0	25.5	20.0	19.0	
Mason	13.0		21.5	24.0	20.0	22.0	23.0	
Monteith	24.0	23.0	19.5	26.0	25.3	26.3	21.8	
Poupard	14.0		18.3	19.3	23.3	23.0	18.7	
Richard	14.0		21.0	23.0	24.3	22.0	24.0	
Trombly	26.0	20.0	21.5	18.5	17.5	22.0	18.3	21.0
Totals								

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
422	19.0	22.21
387	18.0	21.50
375	16.0	23.44
334	15.0	22.27
313	12.0	26.08
562	22.0	25.55
353	17.0	20.76
402	16.0	25.13
289	13.5	21.41
3,437	148.5	23.14

2010-11 GPPSS Elementary Class Size								
	ADK	1/2 Day K	1	2	3	4	5	Magnet/ Other
Defer	24.0		26.0	27.5	20.3	21.7	21.0	21.5
Ferry	23.0		25.0	17.7	23.5	20.3	21.0	22.5
Kerby	22.5		18.0	20.0	24.3	23.0	23.0	
Maire	23.5		19.0	19.3	21.0	27.0	21.7	
Mason	24.5	18.0	18.0	18.0	25.5	21.0	24.0	
Monteith	23.7		21.8	21.0	27.3	27.3	27.8	
Poupard	23.5		24.0	17.7	19.3	23.0	24.3	
Richard	20.5	18.0	21.0	21.7	24.3	24.7	23.7	
Trombly	16.5		21.0	19.0	22.5	23.5	24.0	27.0
Totals								

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
396	17.0	23.29
370	17.0	21.76
353	16.0	22.06
351	16.0	21.94
321	13.5	23.78
582	23.0	25.30
352	16.0	22.00
412	17.5	23.54
284	13.0	21.85
3,421	149.0	22.96
-0.5%	0.3%	-0.8%

Year over Year Change

2011-12 GPPSS Elementary Class Size								
	ADK	1/2 Day K	1	2	3	4	5	Magnet/ Other
Defer	24.5		21.3	19.3	18.3	20.3	21.0	21.0
Ferry	21.0	17.0	18.3	24.0	19.7	23.0	20.7	23.5
Kerby	17.6		24.0	17.6	19.3	24.3	27.0	
Maire	22.5		27.0	18.3	19.3	21.6	27.0	
Mason	22.5		21.3	17.5	18.5	23.0	20.3	
Monteith	25.3		17.7	20.7	21.3	27.3	26.0	
Poupard	16.7		15.0	17.0	20.0	20.6	24.3	
Richard	16.7		21.3	19.3	22.0	25.0	24.7	
Trombly	17.0		16.0	21.0	23.0	24.5	25.5	21.0
Totals								

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
398	19.0	20.95
415	17.5	23.71
345	16.0	21.56
337	15.0	22.47
294	14.0	21.00
539	23.0	23.43
347	18.0	19.28
394	18.0	21.89
282	13.0	21.69
3,351	153.5	21.83
-2.0%	3.0%	-4.9%
-2.5%	3.4%	-5.7%

Year over Year Change
Change from 2009/10 to 2011/12

Notes

Unofficial Grosse Pointe Public School System Report thirteen year change in elementary enrollment, class size, and staffing ratios.

Teacher data does not include specials teachers, reading specialists, psychologists, social workers or special ed teachers.

2012-13 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Other	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	20.5	17.0	20.3	19.0	18.3	21.0	23.0	369	19.0	19.42
Ferry	22.5	21.0	26.0	26.5	21.7	29.0	22.0	352	16.0	22.00
Kerby	23.0	19.7	26.0	20.3	21.7	26.3		354	16.0	22.13
Maire	23.0	24.0	20.4	22.8	21.0	23.3		332	15.0	22.13
Mason	17.7	26.0	21.7	20.0	22.0	24.0		292	14.0	20.86
Monteith	23.3	22.3	25.3	21.5	21.5	28.5		518	22.0	23.55
Poupard	16.0	19.6	19.6	19.3	21.3	21.7		331	17.0	19.47
Richard	17.3	18.7	24.0	19.3	23.0	27.7		390	18.0	21.67
Trombly	21.5	17.8	17.0	21.3	25.0	24.5	25.0	272	13.0	20.92
Totals								3,210	150.0	21.40
Year over Year Change								-4.4%	-2.3%	-2.0%
Change from 2009/10 to 2012/13								-6.6%	1.0%	-7.5%

2013-14 GPPSS Elementary Class Size								Headcount and Ratios		
	K	1	2	3	4	5	Magnet/ Other	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	14.0	21.5	24.5	17.0	21.6	23.6	46.0	330	16.0	20.63
Ferry	25.0	25.5	22.3	25.0	27.5	23.3	45.0	390	16.0	24.38
Kerby	18.0	24.0	21.3	25.0	21.0	24.0		351	16.0	21.94
Maire	20.0	24.5	24.5	26.0	20.0	20.3		311	14.0	22.21
Mason	24.5	18.3	23.5	22.0	23.5	20.5		305	14.0	21.79
Monteith	23.3	25.7	21.8	25.7	22.3	22.0		488	21.0	23.24
Poupard	19.7	24.0	23.0	26.0	21.7	21.3		334	15.0	22.27
Richard	20.0	20.7	20.0	23.7	20.3	23.3		384	18.0	21.33
Trombly	24.0	21.3	17.8	17.1	25.0	24.0		277	13.0	21.31
Totals								3,170	143.0	22.17
Year over Year Change								-1.3%	-4.9%	3.5%
Change from 2009/10 to 2013/14								-7.8%	-3.7%	-4.2%

2014-15 GPPSS Elementary Class Size*								Headcount and Ratios		
	K	1	2	3	4	5	Magnet/ Other	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	20.0	14.5	21.0	25.5	23.2	21.6	35.0	309	15.0	20.60
Ferry	23.0	24.5	23.0	19.7	24.5	26.5	42.0	344	15.0	22.93
Kerby	23.0	20.7	22.5	21.3	26.0	21.7		334	15.0	22.27
Maire	21.5	22.5	19.0	23.5	26.5	19.7		304	14.0	21.71
Mason	20.0	25.0	24.0	21.0	22.0	25.0		296	13.0	22.77
Monteith	23.7	24.3	24.3	23.3	28.0	23.0		486	20.0	24.30
Poupard	23.0	19.7	25.5	27.0	28.5	20.3		328	14.0	23.43
Richard	22.0	22.3	21.3	22.0	23.3	22.3		378	17.0	22.24
Trombly	22.0	19.6	20.9	17.9	21.5	26.5		276	13.0	21.23
Totals								3,055	136.0	22.46
Year over Year Change								-3.8%	-5.1%	1.3%
Change from 2009/10 to 2014/15								-12.5%	-9.2%	-3.0%

Notes

Unofficial Grosse Pointe Public School System Report thirteen year change in elementary enrollment, class size, and staffing ratios.

Teacher data does not include specials teachers, reading specialists, psychologists, social workers or special ed teachers.

2015-16 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Other	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	22.0	18.5	15.5	20.0	23.5	27.5	24.0	301	14.0	21.50
Ferry	21.5	27.0	25.5	20.0	21.7	21.5	22.0	339	15.0	22.60
Kerby	20.0	26.5	22.0	25.0	20.7	28.5		348	15.0	23.20
Maire	23.0	24.0	22.5	19.7	26.0	27.0		304	13.0	23.38
Mason	21.0	20.0	24.0	23.5	24.0	23.0		294	13.0	22.62
Monteith	22.7	24.0	24.3	25.0	24.5	26.7		466	19.0	24.53
Poupard	16.0	21.5	19.0	27.5	26.5	26.0		292	13.0	22.46
Richard	24.0	25.5	22.0	21.0	24.0	26.7		380	16.0	23.75
Trombly	14.5	22.6	18.7	21.7	22.5	23.0	21.0	267	13.0	20.54
Totals								2,991	131.0	22.83
Year over Year Change								-2.1%	-3.8%	1.6%
Change from 2009/10 to 2015/16								-14.9%	-13.4%	-1.4%

2016-17 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Other	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	22.0	24.0	22.7	20.0	20.5	26.0	24.0	313	14.0	22.36
Ferry	24.0	20.5	25.0	25.5	20.5	18.3	24.0	336	15.0	22.40
Kerby	19.0	19.0	25.5	22.7	23.5	22.0		346	16.0	21.63
Maire	25.0	23.0	25.5	25.0	22.0	25.0		313	13.0	24.08
Mason	18.5	22.5	18.0	22.5	23.5	23.0		278	13.0	21.38
Monteith	20.3	24.0	23.3	25.0	22.7	23.3		439	19.0	23.11
Poupard	14.5	16.5	19.5	19.0	23.2	23.6		291	15.0	19.40
Richard	24.0	25.0	26.5	21.0	21.7	24.7		353	15.0	23.53
Trombly	20.5	23.6	22.2	18.3	24.5	21.0	21.0	258	12.0	21.50
Totals								2,927	132.0	22.17
Year over Year Change								-2.2%	0.8%	-3.0%
Change from 2009/10 to 2016/17								-17.4%	-12.5%	-4.4%

2017-18 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Y5/Multi	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	19.3	26.5	23.5	21.3	20.7	23.5	72.0	340	15.0	22.67
Ferry	19.3	22.0	18.5	21.5	22.5	19.5	58.0	324	15.0	21.60
Kerby	17.0	24.4	24.0	22.0	26.8	24.5		343	15.0	22.87
Maire	22.5	24.5	22.0	27.0	25.0	22.3		309	13.0	23.77
Mason	21.5	24.0	21.5	18.5	23.5	24.5	20.0	287	13.0	22.08
Monteith	22.3	21.7	22.3	24.0	23.7	24.3		415	18.0	23.06
Poupard	15.0	24.7	21.3	24.0	24.8	26.4	16.0	291	13.0	22.38
Richard	17.3	27.0	24.5	27.0	22.3	22.7		344	15.0	22.93
Trombly	14.5	18.5	26.0	22.5	21.0	25.0	22.0	251	12.0	20.92
Totals								2,904	129.0	22.51
Year over Year Change								-0.8%	-2.3%	1.5%
Change from 2009/10 to 2017/18								-18.4%	-15.1%	-2.8%

Notes

Unofficial Grosse Pointe Public School System Report thirteen year change in elementary enrollment, class size, and staffing ratios.

Teacher data does not include specials teachers, reading specialists, psychologists, social workers or special ed teachers.

2018-19 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Y5/Multi	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	23.0	24.0	16.4	24.0	20.7	20.7	79.0	336	15.0	22.40
Ferry	22.5	21.6	23.0	24.0	25.0	24.5	58.0	338	14.0	24.14
Kerby	19.7	22.4	24.8	21.0	25.5	21.0	0.0	354	16.0	22.13
Maire	19.0	25.0	24.0	21.5	27.0	23.0	22.0	301	13.0	23.15
Mason	23.5	25.5	22.0	26.3	27.9	26.5	20.0	296	12.0	24.67
Monteith	23.7	22.0	24.8	24.8	23.3	23.3	0.0	401	17.0	23.59
Poupard	17.0	20.5	17.0	19.5	18.3	22.3	19.0	289	15.0	19.27
Richard	22.5	25.0	26.5	24.0	25.0	22.3	0.0	313	13.0	24.08
Trombly	20.0	19.3	15.3	25.0	25.0	20.0	23.0	230	11.0	20.91
Totals								2,858	126.0	22.68
Year over Year Change								-1.6%	-2.4%	0.8%
Change from 2009/10 to 2018/19								-20.3%	-17.9%	-2.0%

2019-20 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK	1	2	3	4	5	Magnet/ Y5/Multi	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	22.5	24.0	19.0	22.5	23.5	31.0	79.0	352	15.0	23.47
Ferry	21.3	22.5	27.0	26.0	19.0	23.5	51.0	351	15.0	23.40
Kerby	22.0	24.4	22.8	23.2	23.2	26.0	0.0	330	14.0	23.57
Maire	24.0	21.5	25.5	25.0	24.5	30.0	20.0	345	14.0	24.64
Mason	23.0	24.5	25.0	21.5	21.0	21.0	20.0	292	13.0	22.46
Monteith	18.8	25.7	22.0	24.0	25.6	22.3	24.0	433	19.0	22.79
Poupard	18.5	17.0	18.0	21.0	19.5	20.0	11.0	259	14.0	18.50
Richard	23.5	23.0	21.0	26.0	22.5	25.5	0.0	283	12.0	23.58
Trombly	19.0	18.0	18.0	24.0	17.5	23.5	20.0	218	11.0	19.82
Totals								2,863	127.0	22.54
Year over Year Change								0.2%	0.8%	-0.62%
Change from 2009/10 to 2019/20								-20.0%	-16.9%	-2.7%

2020-21 GPPSS Elementary Class Size							Headcount and Ratios			
	ADK	1	2	3	4	Magnet/ Y5	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio	
Defer	20.7	20.7	20.7	22.3	15.7		43.0	343	17.0	20.18
Ferry	19.5	16.0	19.5	20.5	25.0		30.0	247	13.0	19.00
Kerby	15.3	14.0	20.0	22.0	20.0		0.0	198	11.0	18.00
Maire	19.0	16.0	18.0	20.5	19.5		11.0	213	12.0	17.75
Mason	20.0	18.0	19.5	17.6	19.6		8.0	216	12.0	18.00
Monteith	20.3	22.7	21.0	20.0	17.3		31.0	355	18.0	19.72
Richard	20.5	19.0	18.5	16.5	23.0		35.0	230	12.0	19.17
OGPV	19.3	27.7	25.7	25.7	20.7		22.0	398	17.0	23.41
Totals							2,200	112.0	19.64	
Year over Year Change							-30.1%	-13.4%	-14.77%	
Change from 2009/10 to 2020/21							-56.2%	-32.6%	-17.8%	

Notes

Unofficial Grosse Pointe Public School System Report thirteen year change in elementary enrollment, class size, and staffing ratios.

Teacher data does not include specials teachers, reading specialists, psychologists, social workers or special ed teachers.

2021-22 GPPSS Elementary Class Size								Headcount and Ratios		
	ADK		1	2	3	4	Magnet/ Y5	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	22.5		20.0	23.1	24.0	21.5		446	20.0	22.30
Ferry	20.7		20.4	23.2	15.5	18.3		290	15.0	19.33
Kerby	22.5		18.7	20.0	16.7	26.0		259	13.0	19.92
Maire	19.5		18.0	16.3	18.0	23.0		224	12.0	18.67
Mason	20.7		16.3	19.0	16.7	23.0		305	16.0	19.06
Monteith	23.0		19.4	21.0	21.0	19.7		460	22.0	20.91
Richard	16.0		27.0	21.0	13.0	17.5		246	13.0	18.92
Totals								2,230	111.0	20.09
Year over Year Change								1.3%	-0.9%	2.23%
Change from 2009/10 to 2021/22								-54.1%	-33.8%	-15.2%

2022-23 GPPSS Elementary Class Size as of 6/3/22								Headcount and Ratios		
	ADK		1	2	3	4	Magnet/ Y5	Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
Defer	21.0		23.5	21.4	22.3	24.0		450	20.0	22.50
Ferry	21.0		21.7	26.0	21.2	22.0		286	13.0	22.00
Kerby	21.5		24.0	19.7	20.5	27.5		263	12.0	21.92
Maire	15.0		19.0	22.4	23.5	23.3		225	11.0	20.45
Mason	22.5		20.0	18.0	18.7	17.3		287	15.0	19.13
Monteith	18.0		23.5	24.3	18.3	20.5		460	22.0	20.91
Richard	18.7		25.0	22.4	24.0	24.0		265	12.0	22.08
Totals								2,236	105.0	21.30
Year over Year Change								0.3%	-5.7%	5.66%

Notes

Unofficial Grosse Pointe Public School System Report thirteen year change in elementary enrollment, class size, and staffing ratios.

Teacher data does not include specials teachers, reading specialists, psychologists, social workers or special ed teachers.



To: Jon Dean, Superintendent

From: Amanda Matheson
Deputy Superintendent for Business Operations

Date: June 7, 2022

Subject: 2022-2023 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 2022-2023.

General Fund

The proposed budget for general fund revenue is \$101,405,887. Five main components of revenue include local, state, federal, other local and incoming transfers. Local property tax levies comprise 97% of our local revenue. The six municipalities within our District boundaries had taxable value growth of approximately 4.78% for tax year 2022. The hold harmless millage of 4.3525 allows us to collect an additional \$1,695 per pupil. The 2022-2023 millage rates applied to our increased taxable values results in an increase of \$3,266,539 in local sources when compared to fiscal year 2022.

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 135 FTE. We are projecting a foundation increase of \$450 per FTE and an increase in special education cost reimbursement from 3% to 8%. The combination of these factors results in an increase of \$2,460,123 in state sources.

Other local revenue is revenue expected from the Countywide Enhancement millage and other local grants received from Wayne RESA. The reduction of \$998,662 is the reduction of one-time revenue received from Wayne RESA to offset special education costs.

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

The proposed budget for our general fund expenditures is \$99,734,937. We have accounted for contractual wage increases of 2%, an increase to health insurance, the elimination of 20 professional staff positions and a reduction in contracted services.

Overall, the proposed general fund budget includes total revenue of \$101,405,887 and total expenditures of \$99,734,937 resulting in revenue exceeding expenditures by \$1,670,950 and bringing our projected fund balance as of June 30, 2023 to \$12,129,941 or 12.16% of budgeted expenditures.

Special Education Center Programs Fund

Our District operates five special education categorical programs that are funded by the countywide 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 \$12,172,806 is comprised of a portion of state restricted revenue specific to operating special education center-based programs and our share of the countywide Act 18, special education millage. The corresponding expenditures are all expenditures associated with participating in the countywide special education program including staff, materials, supplies and indirect costs.

Food Service Fund

The food service revenue and expenditures have been updated 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. Fund balance is projected to be higher due to the receipt of childcare stabilization grants in 2021-2022.

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 2022 tax roll, we will receive approximately \$10.1M. This revenue is used to fulfill our semi-annual debt obligations. During 2022-2023, we will pay \$4,685,050 in interest & paying agent fees and repay \$5,430,000 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 \$3,128,060. 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 \$5,000,000 from the sinking fund in the 2022-2023 fiscal year. The largest improvement planned are softball and baseball field replacements at both North and South High Schools.

2019 School Building & Site Bond Fund

The 2019 school building & site bond fund is a capital project fund used to track our expenditures on the first series of bonds issued following voter approval on November 6, 2018. This fund is anticipated to be fully expended at the end of the 2022 fiscal year, but has been incorporated with the 2023 original budget in case there is a small amount of fund balance remaining that will need to be reflected in our first amendment.

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 \$125,000. Based on the original construction draw schedule, we expect to spend \$20,000,000.

Grosse Pointe Public School System
General Fund
Fiscal Year 2023 Original Budget
June 27, 2022

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 19,474,762	\$ 3,266,539	\$ 22,741,301	22.43%
State	63,576,986	2,460,123	66,037,109	65.11%
Federal	6,906,018	-	6,906,018	6.81%
Other Local Revenue	4,603,841	(998,622)	3,605,219	3.56%
Incoming Transfers	1,739,788	376,452	2,116,240	2.09%
Total Revenue	\$ 96,301,395	\$ 5,104,492	\$ 101,405,887	100.00%
Expenditures				
Instructional Services				
Basic Programs	51,751,029	(311,617)	51,439,412	51.57%
Added Needs	8,856,068	(53,351)	8,802,717	8.83%
Total Instruction Services	60,607,097	(364,968)	60,242,129	60.40%
Instructional Support Services				
Pupil	6,645,905	(40,013)	6,605,892	6.62%
Instructional Staff	4,011,755	(24,129)	3,987,626	4.00%
School Administration	6,501,566	(39,164)	6,462,402	6.48%
Athletics	1,893,852	(11,398)	1,882,454	1.89%
Total Instructional Support Services	19,053,077	(114,704)	18,938,373	18.99%
Non-Instructional Support Services				
General Administration	1,142,334	(6,851)	1,135,483	1.14%
Business Services	1,679,814	(10,125)	1,669,689	1.67%
Operations & Maintenance	11,738,090	(420,690)	11,317,400	11.35%
Transportation	1,387,479	(8,366)	1,379,113	1.38%
Central	4,125,447	(24,857)	4,100,590	4.11%
Total Non-Instructional Support Services	20,073,164	(470,889)	19,602,275	19.65%
Community Activities	770,193	(4,608)	765,585	0.77%
Facilities Construction and Improvements	145,000	-	145,000	0.15%
Other Financing Uses	41,575	-	41,575	0.04%
Total Expenditures	\$ 100,690,106	\$ (955,169)	\$ 99,734,937	100.00%
Revenue Over (Under) Expenditures	(4,388,711)	6,059,661	1,670,950	
Fund Balance - Beginning of Year	14,847,701	(4,388,710)	10,458,991	
Fund Balance - End of Year	\$ 10,458,991	\$ 1,670,951	\$ 12,129,941	
Fund Balance as a Percent of Revenue	10.86%		11.96%	
Fund Balance as a Percent of Expenditures	10.39%		12.16%	

Grosse Pointe Public School System
Special Revenue - Special Education Center Programs Fund
Fiscal Year 2023 Original Budget
June 27, 2022

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
State	\$ 4,397,652	\$ 117,753	\$ 4,515,405	37.09%
Other Local Revenue	7,456,902	200,499	7,657,401	62.91%
Total Revenue	\$ 11,854,554	\$ 318,252	\$ 12,172,806	100.00%
Expenditures				
Added Needs	7,283,743	198,939	7,482,682	62.51%
Pupil Services	2,060,955	56,299	2,117,254	17.69%
Instructional Staff	648,793	17,727	666,520	5.57%
Operations & Maintenance	83,175	2,259	85,434	0.71%
Transportation	4,837	127	4,964	0.04%
Other Financing Uses	1,571,150	42,901	1,614,051	13.48%
Total Expenditures	\$ 11,652,653	\$ 318,252	\$ 11,970,905	100.00%
Revenue Over (Under) Expenditures	201,901	-	201,901	
Fund Balance - Beginning of Year	108,273	201,901	310,174	
Fund Balance - End of Year	\$ 310,174	\$ 201,901	\$ 512,075	
Fund Balance as a Percent of Revenue	2.62%		4.21%	
Fund Balance as a Percent of Expenditures	2.66%		4.28%	

**Grosse Pointe Public School System
Special Revenue - Food Service Fund
Fiscal Year 2023 Original Budget
June 27, 2022**

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 252,766	\$ 47,234	\$ 300,000	21.45%
State	53,368	-	53,368	3.82%
Federal	1,258,001	(212,666)	1,045,335	74.73%
Total Revenue	\$ 1,564,135	\$ (165,432)	\$ 1,398,703	100.00%
Expenditures				
Food Service	1,586,390	(86,227)	1,500,163	100.00%
Total Expenditures	\$ 1,586,390	\$ (86,227)	\$ 1,500,163	100.00%
Revenue Over (Under) Expenditures	(22,255)	(79,205)	(101,460)	
Fund Balance - Beginning of Year	499,307	(22,255)	477,052	
Fund Balance - End of Year	\$ 477,052	\$ (101,460)	\$ 375,592	
Fund Balance as a Percent of Revenue	30.50%		26.85%	
Fund Balance as a Percent of Expenditures	30.07%		25.04%	

**Grosse Pointe Public School System
Special Revenue - Community Services Fund
Fiscal Year 2023 Original Budget
June 27, 2022**

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Kids Club	\$ 250,000	\$ 225,000	\$ 475,000	14.37%
Preschool	1,272,588	451,348	1,723,936	52.16%
Safety Town	20,000	-	20,000	0.61%
Camp of Fun	175,000	-	175,000	5.29%
Community Swim	75,000	-	75,000	2.27%
Federal: Childcare Sustainability Grant	836,129	-	836,129	25.30%
Incoming Transfers	-	-	-	0.00%
Total Revenue	\$ 2,628,717	\$ 676,348	\$ 3,305,065	100.00%
Expenditures				
Kids Club	473,544	-	473,544	17.75%
Preschool	1,977,504	(315,672)	1,661,832	62.29%
Safety Town	14,883	1,117	16,000	0.60%
Camp of Fun	147,698	2,302	150,000	5.62%
Community Swim	45,475	14,525	60,000	2.25%
Transfer to General Fund	-	306,516	306,516	11.49%
Total Expenditures	\$ 2,659,104	\$ 8,788	\$ 2,667,892	100.00%
Revenue Over (Under) Expenditures	(30,387)	667,560	637,173	
Fund Balance - Beginning of Year	155,479	(30,387)	125,092	
Fund Balance - End of Year	\$ 125,092	\$ 637,173	\$ 762,265	
Fund Balance as a Percent of Revenue	4.76%		23.06%	
Fund Balance as a Percent of Expenditures	4.70%		28.57%	

Grosse Pointe Public School System
Special Revenue - Student & School Activity Fund
Fiscal Year 2023 Original Budget
June 27, 2022

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local sources	\$ 1,500,000	\$ -	\$ 1,500,000	100.00%
Total Revenue	\$ 1,500,000	\$ -	\$ 1,500,000	100.00%
Expenditures				
Student & School Activities	1,500,000	-	1,500,000	100.00%
Total Expenditures	\$ 1,500,000	\$ -	\$ 1,500,000	100.00%
Revenue Over (Under) Expenditures	-	-	-	
Fund Balance - Beginning of Year	2,388,793	-	2,388,793	
Fund Balance - End of Year	\$ 2,388,793	\$ -	\$ 2,388,793	
Fund Balance as a Percent of Revenue	159.25%		159.25%	
Fund Balance as a Percent of Expenditures	159.25%		159.25%	

**Grosse Pointe Public School System
Debt Service Fund
Fiscal Year 2023 Original Budget
June 27, 2022**

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 9,703,000	\$ 463,761	\$ 10,166,761	100.00%
State	-	-	-	0.00%
Transfer In	-	-	-	0.00%
Total Revenue	\$ 9,703,000	\$ 463,761	\$ 10,166,761	100.00%
Expenditures				
Principal	4,670,000	760,000	5,430,000	53.68%
Interest & Other	4,833,915	(148,865)	4,685,050	46.32%
Total Expenditures	\$ 9,503,915	\$ 611,135	\$ 10,115,050	100.00%
Revenue Over (Under) Expenditures	199,085	(147,374)	51,711	
Fund Balance - Beginning of Year	2,716,724	199,085	2,915,809	
Fund Balance - End of Year	\$ 2,915,809	\$ 51,711	\$ 2,967,520	

**Grosse Pointe Public School System
Capital Project - Sinking Fund
Fiscal Year 2023 Original Budget
June 27, 2022**

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 3,062,309	\$ 65,751	\$ 3,128,060	100.00%
Total Revenue	\$ 3,062,309	\$ 65,751	\$ 3,128,060	100.00%
Expenditures				
Capital Projects	4,725,000	275,000	5,000,000	100.00%
Total Expenditures	\$ 4,725,000	\$ 275,000	\$ 5,000,000	100.00%
Revenue Over (Under) Expenditures	(1,662,691)	(209,249)	(1,871,940)	
Fund Balance - Beginning of Year	5,900,330	(1,662,691)	4,237,639	
Fund Balance - End of Year	\$ 4,237,639	\$ (1,871,940)	\$ 2,365,699	

Grosse Pointe Public School System
Capital Project - 2019 School Building and Site Bond Fund
Fiscal Year 2023 Original Budget
June 27, 2022

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 147,878	\$ (147,878)	\$ -	0.00%
Total Revenue	<u>\$ 147,878</u>	<u>\$ (147,878)</u>	<u>\$ -</u>	<u>0.00%</u>
Expenditures				
Business Services	2,217	(2,217)	-	0.00%
Capital Projects	28,064,534	(28,064,534)	-	0.00%
Total Expenditures	<u>\$ 28,066,751</u>	<u>\$ (28,066,751)</u>	<u>\$ -</u>	<u>0.00%</u>
Revenue Over (Under) Expenditures	<u>(27,918,873)</u>	<u>27,918,873</u>	-	
Fund Balance - Beginning of Year	27,918,873	(27,918,873)	-	
Fund Balance - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Grosse Pointe Public School System
Capital Project - 2021 School Building and Site Bond Fund
Fiscal Year 2023 Original Budget
June 27, 2022

	2021-2022 Amendment #2 April 25, 2022	2021-2022 Amendment #2 vs 2022-2023 Proposed	2022-2023 Proposed Original Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 466,231	\$ (341,231)	\$ 125,000	100.00%
Other Financing Sources	43,149,956	(43,149,956)	-	0.00%
Total Revenue	\$ 43,616,187	\$ (43,491,187)	\$ 125,000	100.00%
Expenditures				
Business Services	212,336	(210,336)	2,000	0.01%
Capital Projects	-	20,000,000	20,000,000	99.99%
Total Expenditures	\$ 212,336	\$ 19,789,664	\$ 20,002,000	100.00%
Revenue Over (Under) Expenditures	43,403,851	(63,280,851)	(19,877,000)	
Fund Balance - Beginning of Year	-	43,403,851	43,403,851	
Fund Balance - End of Year	\$ 43,403,851	\$ (19,877,000)	\$ 23,526,851	

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

RESOLVED, that this resolution shall be the general appropriations of Grosse Pointe Public School System for the 2022-2023 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 2022-2023 is as follows:

Revenues	
Local	\$ 22,741,301
State	66,037,109
Federal	6,906,018
Other Local Revenue	3,605,219
Incoming Transfers	<u>2,116,240</u>
Total Revenues	\$ 101,405,887
Fund balance, July 1, 2022, unaudited	<u>10,458,991</u>
Total available to appropriate	\$ <u>111,864,879</u>

BE IT FURTHER RESOLVED, that \$ 99,734,937 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	\$ 51,439,412
Added Needs	8,802,717
Pupil Services	6,605,892
Instructional Staff	3,987,626
General Administration	1,135,483
School Administration	6,462,402
Business Services	1,669,689
Operation & Maintenance	11,317,400
Transportation	1,379,113
Central	4,100,590
Athletics	1,882,454
Community Services	765,585
Facilities Construction and Improvements	145,000
Other Financing Uses	<u>41,575</u>
Total Expenditures	\$ 99,734,937
Fund balance projection, June 30, 2023	<u>\$ 12,129,941</u>
Total Appropriated	\$ <u>111,864,879</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues	
State	\$ 4,515,405
Other Local Revenue	7,657,401
Total Revenues	\$ 12,172,806
Fund balance, July 1, 2022, unaudited	310,174
Total available to appropriate	\$ 12,482,980

BE IT FURTHER RESOLVED, that \$ **11,970,905** 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	\$ 7,482,682
Pupil Services	2,117,254
Instructional Staff	666,520
Operation & Maintenance	85,434
Transportation	4,964
Other Financing Uses	1,614,051
Total Expenditures	\$ 11,970,905
Fund balance projection, June 30, 2023	\$ 512,075
Total Appropriated	\$ 12,482,980

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues	
Local	\$ 300,000
State	53,368
Federal	1,045,335
Total Revenues	\$ 1,398,703
Fund balance, July 1, 2022, unaudited	<u>477,052</u>
Total available to appropriate	\$ <u>1,875,755</u>

BE IT FURTHER RESOLVED, that \$ **1,500,163** 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	\$ 1,500,163
Fund balance projection, June 30, 2023	<u>\$ 375,592</u>
Total Appropriated	\$ <u>1,875,755</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues	
Kids Club	\$ 475,000
Preschool	1,723,936
Safety Town	20,000
Camp of Fun	175,000
Community Swim	75,000
Federal Grant	836,129
Incoming Transfers	-
Total Revenues	\$ 3,305,065
Fund balance, July 1, 2022, unaudited	125,092
Total available to appropriate	\$ 3,430,157

BE IT FURTHER RESOLVED, that \$ **2,667,892** 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	\$ 473,544
Preschool	1,661,832
Safety Town	16,000
Camp of Fun	150,000
Community Swim	60,000
Transfer to General Fund	306,516
Total Expenditures	\$ 2,667,892
Fund balance projection, June 30, 2023	\$ 762,265
Total Appropriated	\$ 3,430,157

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues	
Local	\$ 1,500,000
Fund balance, July 1, 2022, unaudited	<u>2,388,793</u>
Total available to appropriate	\$ <u>3,888,793</u>

BE IT FURTHER RESOLVED, that \$ **1,500,000** 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	\$ 1,500,000
Fund balance projection, June 30, 2023	<u>\$ 2,388,793</u>
Total Appropriated	\$ <u>3,888,793</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues		
Local	\$	10,166,761
Fund balance, July 1, 2022, unaudited		2,915,809
Total available to appropriate	\$	<u>13,082,570</u>

BE IT FURTHER RESOLVED, that \$ **10,115,050** 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	\$	5,430,000
Interest & Other		4,685,050
Total Expenditures	\$	10,115,050
Fund balance projection, June 30, 2023	\$	2,967,520
Total Appropriated	\$	<u>13,082,570</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues		
Local	\$	3,128,060
Fund balance, July 1, 2022, unaudited		<u>4,237,639</u>
Total available to appropriate	\$	<u>7,365,699</u>

BE IT FURTHER RESOLVED, that \$ **5,000,000** 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	\$	5,000,000
Fund balance projection, June 30, 2023		<u>\$ 2,365,699</u>
Total Appropriated	\$	<u>7,365,699</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *2019 school building & site fund* of the school district for fiscal year 2022-2023 is as follows:

Revenues	
Local	\$ -
Fund balance, July 1, 2022, unaudited	-
	-
Total available to appropriate	\$ -

BE IT FURTHER RESOLVED, that \$ **0** of the total available to appropriate in the *2019 school building & site fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Business Services	\$ -
Capital Projects	-
Total Expenditures	\$ -
Fund balance projection, June 30, 2023	\$ -
	-
Total Appropriated	\$ -

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
June 27, 2022**

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 2022-2023 is as follows:

Revenues	
Local	\$ 125,000
Other Financing Sources	-
Total Revenues	125,000
Fund balance, July 1, 2022, unaudited	43,403,851
Total available to appropriate	\$ 43,528,851

BE IT FURTHER RESOLVED, that \$ **20,002,000** 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	20,000,000
Total Expenditures	\$ 20,002,000
Fund balance projection, June 30, 2023	\$ 23,526,851
Total Appropriated	\$ 43,526,851

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 fo 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 July 1, 2022.

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.

2019 School Building and Site Bond Fund – accounts for the interest earnings and expenditures associated with the first series of bonds issued following voter approval on November 6, 2018. Expenditures are limited to projects specifically identified in the ballot language.

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 budget parameters prescribes a target fund balance of 12 percent of expenditures or above in the General 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 that have occurred in the past. 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