

Enclosure: VII.C.

**THE GROSSE POINTE PUBLIC SCHOOL SYSTEM**  
**Grosse Pointe, Michigan**

**AGENDA NUMBER & TITLE: VII.C.**

**Approval of the 2021-2022  
Original Budget Resolution**

**BACKGROUND INFORMATION:**

Annually the Board of Education is required to adopt a budget prior to July 1, which is the beginning of our fiscal year. We have utilized the most recent information available to prepare the 2021-2022 budget. Since the State of Michigan budget process is ongoing and unlikely to be finalized before our fiscal year begins, the details associated with the State sources we'll receive will be incorporated as part of the first budget amendment.

Enclosed is the 2021-2022 proposed budget for your review.

**REQUEST:**

The Board of Education approve the 2021-2022 original budget resolution as presented.

Amanda Matheson  
Deputy Superintendent for Business Operations

6/10/2021



# Grosse Pointe Public School System

## 2021 – 2022 Proposed Budget

June 28, 2021

**Our Vision:** One GP – where *everyone* learns, *every* day

**Our Mission:** Promote Innovation → Maximize Potential → Embrace Community

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## **Board of Education**

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

## **Administration**

Dr. Gary Niehaus, Superintendent

Dr. Jon Dean, Deputy Superintendent of Educational Services

Amanda Matheson, Deputy Superintendent of Business Operations

Maureen Bur, 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 2021-2022**

In accordance with this policy, the Board directs the administration to begin preparation of the 2021-2022 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. With a greater focus on k-4 administration should seek to adjust class sizes at the elementary level without increasing current class size caps
4. Continue to refine programming and options for grades 5-8.
5. Focusing on returning all students to full-time face to face instruction.
6. Prioritize enrollment gains by contacting families that have left GPPSS.
7. Maintain fund equity at 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 April 26, 2021. 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
7. 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 28, 2021 including the required Appropriation Act Resolutions for all funds.

**Grosse Pointe Public School System  
ENROLLMENT PROJECTION**

Grade	Historical Data							2020 Actual Fall Data										Projection Data									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2028	2029	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2029	2030										
K	411	404	424	447	426	460	425	416	434	430	422	435	N.A.	N.A.	N.A.	N.A.	N.A.										
1	472	437	427	447	460	442	425	458	437	447	443	434	448	N.A.	N.A.	N.A.	N.A.										
2	482	486	447	437	450	460	406	439	466	437	447	444	435	449	N.A.	N.A.	N.A.										
3	522	492	503	470	453	463	441	390	465	480	448	458	455	445	459	N.A.	N.A.										
4	537	553	505	512	481	448	430	432	449	471	488	452	463	459	450	464	N.A.										
5	574	543	557	528	523	486	421	474	478	454	478	495	455	466	462	453	467										
6	603	587	547	583	525	522	458	464	464	482	459	484	458	457	468	464	455										
7	683	611	593	560	574	526	512	501	454	468	487	465	447	460	459	470	466										
8	685	683	618	603	566	566	506	553	489	456	472	492	426	447	460	459	470										
9	755	727	753	681	648	627	585	588	583	529	495	511	489	461	484	498	497										
10	752	767	723	750	672	653	617	625	576	584	532	498	472	489	461	483	497										
11	715	725	745	709	732	655	639	644	599	565	575	525	448	461	477	450	472										
12	708	691	711	730	702	716	643	669	620	591	559	569	477	440	452	469	441										
<b>K-12</b>	<b>7,899</b>	<b>7,707</b>	<b>7,554</b>	<b>7,458</b>	<b>7,212</b>	<b>7,023</b>	<b>6,508</b>	<b>6,653</b>	<b>6,509</b>	<b>6,398</b>	<b>6,306</b>	<b>6,266</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>										
Year-to-Year # Growth:	-151	-193	-153	-96	-246	-189	-515	145	-143	-112	-92	-40															
Year-to-Year % Growth:	-1.88%	-2.44%	-1.99%	-1.27%	-3.30%	-2.61%	-7.33%	2.22%	-2.15%	-1.72%	-1.44%	-0.63%															
Y5	0	0	58	57	86	99	98	112	69	68	67	66															
Other	15	6	5	3	2	5	6	3	3	3	3	3															
SE	281	293	305	312	321	323	309	279	273	268	264	262															
<b>Totals</b>	<b>8,195</b>	<b>8,006</b>	<b>7,922</b>	<b>7,830</b>	<b>7,620</b>	<b>7,450</b>	<b>6,921</b>	<b>7,047</b>	<b>6,854</b>	<b>6,736</b>	<b>6,640</b>	<b>6,597</b>															

*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 6/3/21

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
<b>Totals</b>								

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
<b>3,437</b>	<b>148.5</b>	<b>23.14</b>

2012-13 GPPSS Elementary Class Size								
	ADK		1	2	3	4	5	Magnet/ Other
Defer	20.5		17.0	20.3	19.0	18.3	21.0	23.0
Ferry	22.5		21.0	26.0	26.5	21.7	29.0	22.0
Kerby	23.0		19.7	26.0	20.3	21.7	26.3	
Maire	23.0		24.0	20.4	22.8	21.0	23.3	
Mason	17.7		26.0	21.7	20.0	22.0	24.0	
Monteith	23.3		22.3	25.3	21.5	21.5	28.5	
Poupard	16.0		19.6	19.6	19.3	21.3	21.7	
Richard	17.3		18.7	24.0	19.3	23.0	27.7	
Trombly	21.5		17.8	17.0	21.3	25.0	24.5	25.0
<b>Totals</b>								

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
369	19.0	19.42
352	16.0	22.00
354	16.0	22.13
332	15.0	22.13
292	14.0	20.86
518	22.0	23.55
331	17.0	19.47
390	18.0	21.67
272	13.0	20.92
<b>3,210</b>	<b>150.0</b>	<b>21.40</b>
<b>-4.4%</b>	<b>-2.3%</b>	<b>-2.0%</b>
<b>-6.6%</b>	<b>1.0%</b>	<b>-7.5%</b>

**Year over Year Change**  
**Change from 2009/10 to 2012/13**

## Notes

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

Revised 8/23/19 Teacher data does not include specials teachers, reading specialists, psych., social workers or special ed teachers



2013-14 GPPSS Elementary Class Size								
	K	1	2	3	4	5	Magnet/ Other	
Defer	14.0	21.5	24.5	17.0	21.6	23.6	46.0	
Ferry	25.0	25.5	22.3	25.0	27.5	23.3	45.0	
Kerby	18.0	24.0	21.3	25.0	21.0	24.0		
Maire	20.0	24.5	24.5	26.0	20.0	20.3		
Mason	24.5	18.3	23.5	22.0	23.5	20.5		
Monteith	23.3	25.7	21.8	25.7	22.3	22.0		
Poupard	19.7	24.0	23.0	26.0	21.7	21.3		
Richard	20.0	20.7	20.0	23.7	20.3	23.3		
Trombly	24.0	21.3	17.8	17.1	25.0	24.0		

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
330	16.0	20.63
390	16.0	24.38
351	16.0	21.94
311	14.0	22.21
305	14.0	21.79
488	21.0	23.24
334	15.0	22.27
384	18.0	21.33
277	13.0	21.31
<b>3,170</b>	<b>143.0</b>	<b>22.17</b>
<b>-1.3%</b>	<b>-4.9%</b>	<b>3.5%</b>
<b>-7.8%</b>	<b>-3.7%</b>	<b>-4.2%</b>

**Totals**  
**Year over Year Change**  
**Change from 2009/10 to 2013/14**

2014-15 GPPSS Elementary Class Size*								
	K	1	2	3	4	5	Magnet/ Other	
Defer	20.0	14.5	21.0	25.5	23.2	21.6	35.0	
Ferry	23.0	24.5	23.0	19.7	24.5	26.5	42.0	
Kerby	23.0	20.7	22.5	21.3	26.0	21.7		
Maire	21.5	22.5	19.0	23.5	26.5	19.7		
Mason	20.0	25.0	24.0	21.0	22.0	25.0		
Monteith	23.7	24.3	24.3	23.3	28.0	23.0		
Poupard	23.0	19.7	25.5	27.0	28.5	20.3		
Richard	22.0	22.3	21.3	22.0	23.3	22.3		
Trombly	22.0	19.6	20.9	17.9	21.5	26.5		

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
309	15.0	20.60
344	15.0	22.93
334	15.0	22.27
304	14.0	21.71
296	13.0	22.77
486	20.0	24.30
328	14.0	23.43
378	17.0	22.24
276	13.0	21.23
<b>3,055</b>	<b>136.0</b>	<b>22.46</b>
<b>-3.8%</b>	<b>-5.1%</b>	<b>1.3%</b>
<b>-12.5%</b>	<b>-9.2%</b>	<b>-3.0%</b>

**Totals**  
**Year over Year Change**  
**Change from 2009/10 to 2014/15**

2015-16 GPPSS Elementary Class Size								
	ADK	1	2	3	4	5	Magnet/ Other	
Defer	22.0	18.5	15.5	20.0	23.5	27.5	24.0	
Ferry	21.5	27.0	25.5	20.0	21.7	21.5	22.0	
Kerby	20.0	26.5	22.0	25.0	20.7	28.5		
Maire	23.0	24.0	22.5	19.7	26.0	27.0		
Mason	21.0	20.0	24.0	23.5	24.0	23.0		
Monteith	22.7	24.0	24.3	25.0	24.5	26.7		
Poupard	16.0	21.5	19.0	27.5	26.5	26.0		
Richard	24.0	25.5	22.0	21.0	24.0	26.7		
Trombly	14.5	22.6	18.7	21.7	22.5	23.0	21.0	

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
301	14.0	21.50
339	15.0	22.60
348	15.0	23.20
304	13.0	23.38
294	13.0	22.62
466	19.0	24.53
292	13.0	22.46
380	16.0	23.75
267	13.0	20.54
<b>2,991</b>	<b>131.0</b>	<b>22.83</b>
<b>-2.1%</b>	<b>-3.8%</b>	<b>1.6%</b>
<b>-14.9%</b>	<b>-13.4%</b>	<b>-1.4%</b>

**Totals**  
**Year over Year Change**  
**Change from 2009/10 to 2015/16**

**Notes**

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

Revised 8/23/19 Teacher data does not include specials teachers, reading specialists, psych., social workers or special ed teachers

2016-17 GPPSS Elementary Class Size								
	ADK	1	2	3	4	5	Magnet/ Other	
Defer	22.0	24.0	22.7	20.0	20.5	26.0	24.0	24.0
Ferry	24.0	20.5	25.0	25.5	20.5	18.3	24.0	24.0
Kerby	19.0	19.0	25.5	22.7	23.5	22.0		
Maire	25.0	23.0	25.5	25.0	22.0	25.0		
Mason	18.5	22.5	18.0	22.5	23.5	23.0		
Monteith	20.3	24.0	23.3	25.0	22.7	23.3		
Poupard	14.5	16.5	19.5	19.0	23.2	23.6		
Richard	24.0	25.0	26.5	21.0	21.7	24.7		
Trombly	20.5	23.6	22.2	18.3	24.5	21.0		21.0

**Totals**

**Year over Year Change**  
**Change from 2009/10 to 2016/17**

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
313	14.0	22.36
336	15.0	22.40
346	16.0	21.63
313	13.0	24.08
278	13.0	21.38
439	19.0	23.11
291	15.0	19.40
353	15.0	23.53
258	12.0	21.50
<b>2,927</b>	<b>132.0</b>	<b>22.17</b>
<b>-2.2%</b>	<b>0.8%</b>	<b>-3.0%</b>
<b>-17.4%</b>	<b>-12.5%</b>	<b>-4.4%</b>

2017-18 GPPSS Elementary Class Size								
	ADK	1	2	3	4	5	Magnet/ Y5/Multi	
Defer	19.3	26.5	23.5	21.3	20.7	23.5	72.0	
Ferry	19.3	22.0	18.5	21.5	22.5	19.5	58.0	
Kerby	17.0	24.4	24.0	22.0	26.8	24.5		
Maire	22.5	24.5	22.0	27.0	25.0	22.3		
Mason	21.5	24.0	21.5	18.5	23.5	24.5	20.0	
Monteith	22.3	21.7	22.3	24.0	23.7	24.3		
Poupard	15.0	24.7	21.3	24.0	24.8	26.4	16.0	
Richard	17.3	27.0	24.5	27.0	22.3	22.7		
Trombly	14.5	18.5	26.0	22.5	21.0	25.0	22.0	

**Totals**

**Year over Year Change**  
**Change from 2009/10 to 2017/18**

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
340	15.0	22.67
324	15.0	21.60
343	15.0	22.87
309	13.0	23.77
287	13.0	22.08
415	18.0	23.06
291	13.0	22.38
344	15.0	22.93
251	12.0	20.92
<b>2,904</b>	<b>129.0</b>	<b>22.51</b>
<b>-0.8%</b>	<b>-2.3%</b>	<b>1.5%</b>
<b>-18.4%</b>	<b>-15.1%</b>	<b>-2.8%</b>

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**  
**Change from 2009/10 to 2018/19**

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
<b>2,858</b>	<b>126.0</b>	<b>22.68</b>
<b>-1.6%</b>	<b>-2.4%</b>	<b>0.8%</b>
<b>-20.3%</b>	<b>-17.9%</b>	<b>-2.0%</b>

**Notes**

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

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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	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**  
**Change from 2009/10 to 2019/20**

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
<b>2,863</b>	<b>127.0</b>	<b>22.54</b>
<b>0.2%</b>	<b>0.8%</b>	<b>-0.62%</b>
<b>-20.0%</b>	<b>-16.9%</b>	<b>-2.7%</b>

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**

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
<b>2,200</b>	<b>112.0</b>	<b>19.64</b>

Projected 2021-22 GPPSS Elementary Class Size as of 6/3/21								
	ADK	1	2	3	4		Magnet/ Y5	
Defer	20.8	19.0	25.7	25.0	22.0		41.0	
Ferry	20.0	26.5	20.3	19.0	18.0		28.0	
Kerby	23.5	18.3	18.5	25.5	25.0		16.0	
Maire	21.0	25.5	18.7	19.0	17.0		0.0	
Mason	15.7	18.3	18.3	18.7	20.3		21.0	
Monteith	21.0	20.8	22.8	19.5	24.0		41.0	
Richard	17.7	23.5	22.5	18.5	19.5		33.0	

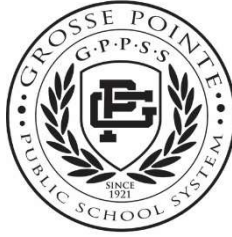
**Totals**  
**Year over Year Change**

Headcount and Ratios		
Total Student Headcount	Trad. Classroom Teachers	Student to Teacher Ratio
440	20.0	22.00
294	15.0	19.60
256	12.0	21.33
238	12.0	19.83
295	16.0	18.44
470	22.0	21.36
254	13.0	19.54
<b>2,247</b>	<b>110.0</b>	<b>20.43</b>
<b>2.1%</b>	<b>-1.8%</b>	<b>3.84%</b>

**Notes**

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

Revised 8/23/19 Teacher data does not include specials teachers, reading specialists, psych., social workers or special ed teachers



To: Gary Niehaus, Superintendent

From: Amanda Matheson  
Deputy Superintendent for Business Operations

Date: June 14, 2021

Subject: 2021-2022 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 2021-2022.

***General Fund***

The proposed budget for general fund revenue is \$94,572,388. Four main components of revenue include local, state, federal 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 3.18% for tax year 2021. The hold harmless millage of 3.3488 allows us to collect an additional \$1,893.09 per pupil. The settlement of our 2021 hold harmless calculation results in a lower millage due to our enrollment loss and reduces our hold harmless revenue by \$3,968,486 in local sources when compared to fiscal year 2021.

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 307 FTE. We are anticipating the elimination of the section 11d one-time funding, an increase of \$150 per pupil for declining enrollment support, and a foundation increase of \$82 per FTE. The combination of these factors results in a reduction of \$1,415,886 in state sources.

Incoming transfers for 2021-2022 is revenue expected from the Countywide Enhancement millage.

The proposed budget for our general fund expenditures is \$96,742,958. We have accounted for the normal operating expenditures without the anticipation of the additional COVID expenses the district incurred during 2020-2021.

Overall, the proposed general fund budget includes total revenue of \$94,572,388 and total expenditures of \$96,742,958 resulting in an operating loss of \$2,170,570 and bringing our projected fund balance as of June 30, 2022 to \$11,629,214 or 12.02% 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 \$11,269,605 and corresponding expenditures has simply been moved out of the general fund and placed into a separate special revenue fund, which is the recommended, generally accepted accounting practice for a center-based program. A recommendation to amend this budget will occur throughout the year as we receive updated information from Wayne RESA on our countywide Act 18, special education millage allocation.

#### ***Food Service Fund***

The food service revenue and expenditures have been restored to reflect a normal school year's operation. 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 subsidy 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, and online payment fees.

#### ***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 restored to reflect a normal school year's operation.

#### ***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. The 2021-2022 school year will be the third year of operation for this fund. Once the 2020-2021 fiscal year is closed, we will have a better estimate of revenue and expenditures and will assess whether it is necessary to recommend a budget adjustment for this fund.

#### ***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 2021 tax roll, we will receive approximately \$9.7M. This revenue is used to fulfill our semi-annual debt obligations. During 2021-2022, we will pay \$3,583,600 in interest & paying agent fees and repay \$3,035,000 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 .9907 mills is expected to generate \$3,061,388. 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 \$4,725,000 from the sinking fund in the 2021-2022 fiscal year. The largest improvement planned are softball and baseball field replacements at both North and South High Schools. Budget amendments will be proposed according to the timeline established for these projects.

### ***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. Local revenue is from investment earnings that is estimated to generate \$571,540. Based on the original construction draw schedule, we expect to spend \$17,685,528, which will deplete this fund.

### ***2021 School Building & Site Bond Fund***

The 2021 school building & site bond fund is a new capital project fund used to track our revenue and expenditures of our upcoming series II bond sale. This budget will be amended to reflect the actual sale including discounts or premiums following the completion of the sale. The expenses budgeted in this fund are for bond issuance costs.

A recommendation to amend the school building & site bond fund budgets will occur throughout the year as we receive updated information from our Owner's Representative and Construction Manager regarding the timing of projects and cash flow projections.

**Grosse Pointe Public School System  
General Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ 24,661,458	\$ (4,332,258)	\$ 20,329,200	21.50%
State	64,445,919	(1,415,886)	63,030,033	66.65%
Federal	8,104,681	(1,163,924)	6,940,757	7.34%
Other Local Revenue	2,746,000	-	2,746,000	2.90%
Incoming Transfers	1,525,555	843	1,526,398	1.61%
<b>Total Revenue</b>	<b>\$ 101,483,613</b>	<b>\$ (6,911,225)</b>	<b>\$ 94,572,388</b>	<b>100.00%</b>
<b>Expenditures</b>				
<b>Instructional Services</b>				
Basic Programs	\$ 51,488,727	\$ (5,322,631)	\$ 46,166,096	47.73%
Added Needs	8,350,966	1,345,880	9,696,846	10.02%
<b>Total Instruction Services</b>	<b>59,839,693</b>	<b>(3,976,751)</b>	<b>55,862,942</b>	<b>57.75%</b>
<b>Instructional Support Services</b>				
Pupil	6,462,883	(7,000)	6,455,883	6.67%
Instructional Staff	5,397,826	(122,097)	5,275,729	5.45%
School Administration	6,446,694	-	6,446,694	6.66%
Athletics	1,893,788	-	1,893,788	1.96%
<b>Total Instructional Support Services</b>	<b>20,201,191</b>	<b>(129,097)</b>	<b>20,072,094</b>	<b>20.74%</b>
<b>Non-Instructional Support Services</b>				
General Administration	1,085,564	-	1,085,564	1.12%
Business Services	1,873,492	-	1,873,492	1.94%
Operations & Maintenance	11,601,083	(336,313)	11,264,770	11.64%
Transportation	1,099,281	-	1,099,281	1.14%
Central	3,585,470	(27,000)	3,558,470	3.68%
<b>Total Non-Instructional Support Services</b>	<b>19,244,890</b>	<b>(363,313)</b>	<b>18,881,577</b>	<b>19.52%</b>
<b>Community Activities</b>	<b>865,618</b>	<b>-</b>	<b>865,618</b>	<b>0.89%</b>
<b>Other Financing Uses</b>	<b>1,510,727</b>	<b>(450,000)</b>	<b>1,060,727</b>	<b>1.10%</b>
<b>Total Expenditures</b>	<b>\$ 101,662,119</b>	<b>\$ (4,919,161)</b>	<b>\$ 96,742,958</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(178,506)</b>	<b>(1,992,064)</b>	<b>(2,170,570)</b>	
Fund Balance - Beginning of Year	18,383,032	(4,583,248)	13,799,784	
<b>Fund Balance - End of Year</b>	<b>\$ 18,204,526</b>	<b>\$ (6,575,312)</b>	<b>\$ 11,629,214</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>17.94%</b>		<b>12.30%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>17.91%</b>		<b>12.02%</b>	

**Grosse Pointe Public School System**  
**Special Revenue - Special Education Center Programs Fund**  
**Fiscal Year 2022 Budget Original**  
**June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
State	\$ 3,823,107	\$ -	\$ 3,823,107	32.43%
Federal	\$ 30,593	(30,593)	-	0.00%
Other Local Revenue	7,446,498	520,805	7,967,303	67.57%
<b>Total Revenue</b>	<b>\$ 11,300,198</b>	<b>\$ 490,212</b>	<b>\$ 11,790,410</b>	<b>100.00%</b>
<b>Expenditures</b>				
Added Needs	6,825,555	375,295	7,200,850	61.07%
Pupil Services	2,293,190	46,815	2,340,005	19.85%
Instructional Staff	635,145	-	635,145	5.39%
Operations & Maintenance	83,175	-	83,175	0.71%
Transportation	4,638	199	4,837	0.04%
Other Financing Uses	1,458,495	67,903	1,526,398	12.94%
<b>Total Expenditures</b>	<b>\$ 11,300,198</b>	<b>\$ 490,212</b>	<b>\$ 11,790,410</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	-	-	-	
Fund Balance - Beginning of Year	-	-	-	
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>0.00%</b>		<b>0.00%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>0.00%</b>		<b>0.00%</b>	



**Grosse Pointe Public School System  
Special Revenue - Food Service Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ 2,766	\$ 250,000	\$ 252,766	31.31%
State	39,573	5,000	44,573	5.52%
Federal	509,885	-	509,885	63.17%
<b>Total Revenue</b>	<b>\$ 552,224</b>	<b>\$ 255,000</b>	<b>\$ 807,224</b>	<b>100.00%</b>
<b>Expenditures</b>				
Food Service	503,702	550,000	1,053,702	100.00%
<b>Total Expenditures</b>	<b>\$ 503,702</b>	<b>\$ 550,000</b>	<b>\$ 1,053,702</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>48,522</b>	<b>(295,000)</b>	<b>(246,478)</b>	
Fund Balance - Beginning of Year	358,337	61,856	420,193	
<b>Fund Balance - End of Year</b>	<b>\$ 406,859</b>	<b>\$ (233,144)</b>	<b>\$ 173,715</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>73.68%</b>		<b>21.52%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>80.77%</b>		<b>16.49%</b>	

**Grosse Pointe Public School System  
Special Revenue - Community Services Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Kids Club	\$ 105,000	\$ 98,000	\$ 203,000	10.93%
Preschool	738,306	510,294	1,248,600	67.25%
Safety Town	16,000	(11,000)	5,000	0.27%
Camp of Fun	50,000	250,000	300,000	16.16%
Community Swim	200	99,800	100,000	5.39%
Incoming Transfers	235,000	(235,000)	-	0.00%
<b>Total Revenue</b>	<b>\$ 1,144,506</b>	<b>\$ 712,094</b>	<b>\$ 1,856,600</b>	<b>100.00%</b>
<b>Expenditures</b>				
Kids Club	467,017	(36,533)	430,484	23.32%
Preschool	1,168,245	64,746	1,232,990	66.81%
Safety Town	10,211	9,789	20,000	1.08%
Camp of Fun	82,616	57,848	140,464	7.61%
Community Swim	1,500	20,250	21,750	1.18%
Transfer to General Fund	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,729,588</b>	<b>\$ 116,100</b>	<b>\$ 1,845,688</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(585,082)</b>	<b>595,994</b>	<b>10,912</b>	
Fund Balance - Beginning of Year	650,154	(635,082)	15,072	
<b>Fund Balance - End of Year</b>	<b>\$ 65,072</b>	<b>\$ (39,088)</b>	<b>\$ 25,984</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>5.69%</b>		<b>1.40%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>3.76%</b>		<b>1.41%</b>	

**Grosse Pointe Public School System  
Special Revenue - Student & School Activity Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local sources	\$ 2,400,000	\$ 200,000	\$ 2,600,000	100.00%
<b>Total Revenue</b>	<b>\$ 2,400,000</b>	<b>\$ 200,000</b>	<b>\$ 2,600,000</b>	<b>100.00%</b>
<b>Expenditures</b>				
Student & School Activities	2,400,000	200,000	2,600,000	100.00%
<b>Total Expenditures</b>	<b>\$ 2,400,000</b>	<b>\$ 200,000</b>	<b>\$ 2,600,000</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	-	-	-	
Fund Balance - Beginning of Year	2,373,338	-	2,373,338	
<b>Fund Balance - End of Year</b>	<b>\$ 2,373,338</b>	<b>\$ -</b>	<b>\$ 2,373,338</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>98.89%</b>		<b>91.28%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>98.89%</b>		<b>91.28%</b>	

**Grosse Pointe Public School System  
Debt Service Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ 9,403,986	\$ 299,014	\$ 9,703,000	100.00%
State	-	-	-	0.00%
Transfer In	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 9,403,986</b>	<b>\$ 299,014</b>	<b>\$ 9,703,000</b>	<b>100.00%</b>
<b>Expenditures</b>				
Principal	5,385,000	(2,350,000)	3,035,000	45.86%
Interest & Other	3,827,850	(244,250)	3,583,600	54.14%
<b>Total Expenditures</b>	<b>\$ 9,212,850</b>	<b>\$ (2,594,250)</b>	<b>\$ 6,618,600</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>191,136</b>	<b>2,893,264</b>	<b>3,084,400</b>	
Fund Balance - Beginning of Year	2,524,177	191,136	2,715,313	
<b>Fund Balance - End of Year</b>	<b>\$ 2,715,313</b>	<b>\$ 3,084,400</b>	<b>\$ 5,799,713</b>	

**Grosse Pointe Public School System  
Capital Project - Sinking Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ 2,967,047	\$ 94,341	\$ 3,061,388	100.00%
<b>Total Revenue</b>	<u>\$ 2,967,047</u>	<u>\$ 94,341</u>	<u>\$ 3,061,388</u>	<u>100.00%</u>
<b>Expenditures</b>				
Capital Projects	2,535,500	2,189,500	4,725,000	100.00%
<b>Total Expenditures</b>	<u>\$ 2,535,500</u>	<u>\$ 2,189,500</u>	<u>\$ 4,725,000</u>	<u>100.00%</u>
<b>Revenue Over (Under) Expenditures</b>	<u>431,547</u>	<u>(2,095,159)</u>	<u>(1,663,612)</u>	
Fund Balance - Beginning of Year	4,387,242	431,547	4,818,789	
<b>Fund Balance - End of Year</b>	<u>\$ 4,818,789</u>	<u>\$ (1,663,612)</u>	<u>\$ 3,155,177</u>	

**Grosse Pointe Public School System**  
**Capital Project - 2019 School Building and Site Bond Fund**  
**Fiscal Year 2022 Budget Original**  
**June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ 771,540	\$ (200,000)	\$ 571,540	100.00%
<b>Total Revenue</b>	<u>\$ 771,540</u>	<u>\$ (200,000)</u>	<u>\$ 571,540</u>	<u>100.00%</u>
<b>Expenditures</b>				
Capital Projects	38,427,275	(20,741,747)	17,685,528	100.00%
Transfer to Debt Service - Capitalized Interest	-	-	-	0.00%
<b>Total Expenditures</b>	<u>\$ 38,427,275</u>	<u>\$ (20,741,747)</u>	<u>\$ 17,685,528</u>	<u>100.00%</u>
<b>Revenue Over (Under) Expenditures</b>	<u>(37,655,735)</u>	<u>20,541,747</u>	<u>(17,113,988)</u>	
Fund Balance - Beginning of Year	54,769,723	(37,655,735)	17,113,988	
<b>Fund Balance - End of Year</b>	<u>\$ 17,113,988</u>	<u>\$ (17,113,988)</u>	<u>\$ -</u>	

**Grosse Pointe Public School System  
Capital Project - 2021 School Building and Site Bond Fund  
Fiscal Year 2022 Budget Original  
June 28, 2021**

	<b>2020-2021 Amendment #2 June 14, 2021</b>	<b>2020-2021 Amendment #2 vs 2021-2022 Proposed</b>	<b>2021-2022 Proposed Original Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Other Financing Sources	\$ -	\$ 43,085,000	\$ 43,085,000	100.00%
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ 43,085,000</u>	<u>\$ 43,085,000</u>	<u>100.00%</u>
<b>Expenditures</b>				
Business Services	-	74,935	74,935	100.00%
Capital Projects	-	-	-	0.00%
Transfer to Debt Service - Capitalized Interest	-	-	-	0.00%
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 74,935</u>	<u>\$ 74,935</u>	<u>100.00%</u>
<b>Revenue Over (Under) Expenditures</b>	<u>-</u>	<u>43,010,065</u>	<u>43,010,065</u>	
Fund Balance - Beginning of Year	-	-	-	
<b>Fund Balance - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ 43,010,065</u></u>	<u><u>\$ 43,010,065</u></u>	

**Grosse Pointe Public School System  
Resolution for Adoption by the Board of Education  
June 28, 2021**

**RESOLVED**, that this resolution shall be the general appropriations of Grosse Pointe Public School System for the 2021-2022 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 2021-2022 is as follows:

<b>Revenues</b>	
Local	\$ 20,329,200
State	63,030,033
Federal	6,940,757
Other Local Revenue	2,746,000
Incoming Transfers	1,526,398
<b>Total Revenues</b>	<b>\$ 94,572,388</b>
Fund balance, July 1, 2021, estimated	<u>13,799,784</u>
<b>Total available to appropriate</b>	<b>\$ <u>108,372,172</u></b>

**BE IT FURTHER RESOLVED**, that \$ **96,742,958** of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
Basic Programs	\$ 46,166,096
Added Needs	9,696,846
Pupil Services	6,455,883
Instructional Staff	5,275,729
General Administration	1,085,564
School Administration	6,446,694
Business Services	1,873,492
Operation & Maintenance	11,264,770
Transportation	1,099,281
Central	3,558,470
Athletics	1,893,788
Community Services	865,618
Other Financing Uses	1,060,727
<b>Total Expenditures</b>	<b>\$ 96,742,958</b>
Fund balance projection, June 30, 2022	<u>\$ 11,629,214</u>
<b>Total Appropriated</b>	<b>\$ <u>108,372,172</u></b>



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*Note:* The total taxable base generated for operational purposes by an ad valorem property tax is \$3,090,127,317. The tax is comprised of Primary Residential tax and Non-Residence tax. The Primary Residential tax will pay 3.3488 hold harmless mills and is expected to generate \$10,450,868. The Commercial Personal Property taxed at 6 mills will generate \$136,898. The remaining Non-Primary Real and Property taxed at 18 mills will generate \$9,105,086. The estimated revenues earned from the combined property tax revenue will be \$19,692,852.

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**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 2021-2022 is as follows:

<b>Revenues</b>	
State	\$ 3,823,107
Other Local Revenue	7,967,303
<b>Total Revenues</b>	<b>\$ 11,790,410</b>
Fund balance, July 1, 2021, estimated	-
<b>Total available to appropriate</b>	<b>\$ 11,790,410</b>

**BE IT FURTHER RESOLVED**, that \$ **11,790,410** 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:

<b>Expenditures</b>	
Added Needs	\$ 7,200,850
Pupil Services	2,340,005
Instructional Staff	635,145
Operation & Maintenance	83,175
Transportation	4,837
Other Financing Uses	1,526,398
<b>Total Expenditures</b>	<b>\$ 11,790,410</b>
Fund balance projection, June 30, 2022	-
<b>Total Appropriated</b>	<b>\$ 11,790,410</b>

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**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 2021-2022 is as follows:

<b>Revenues</b>	
Local	\$ 252,766
State	44,573
Federal	509,885
<b>Total Revenues</b>	<b>\$ 807,224</b>
Fund balance, July 1, 2021, estimated	<u>420,193</u>
<b>Total available to appropriate</b>	<b>\$ <u>1,227,417</u></b>

**BE IT FURTHER RESOLVED**, that \$ **1,053,702** of the total available to appropriate in the *food service fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
<b>Food Service</b>	<b>\$ 1,053,702</b>
Fund balance projection, June 30, 2022	<u>173,715</u>
<b>Total Appropriated</b>	<b>\$ <u>1,227,417</u></b>

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**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 2021-2022 is as follows:

<b>Revenues</b>	
Kids Club	\$ 203,000
Preschool	1,248,600
Safety Town	5,000
Camp of Fun	300,000
Community Swim	100,000
Incoming Transfers	-
<b>Total Revenues</b>	<b>\$ 1,856,600</b>
Fund balance, July 1, 2021, estimated	<u>15,072</u>
<b>Total available to appropriate</b>	<b>\$ <u>1,871,672</u></b>

**BE IT FURTHER RESOLVED**, that \$ **1,845,688** of the total available to appropriate in the *community services fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
Kids Club	\$ 430,484
Preschool	1,232,990
Safety Town	20,000
Camp of Fun	140,464
Community Swim	21,750
<b>Total Expenditures</b>	<b>\$ 1,845,688</b>
Fund balance projection, June 30, 2022	<u>25,984</u>
<b>Total Appropriated</b>	<b>\$ <u>1,871,672</u></b>

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**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 2021-2022 is as follows:

<b>Revenues</b>	
<b>Local</b>	<b>\$ 2,600,000</b>
Fund balance, July 1, 2021, estimated	<u>2,373,338</u>
<b>Total available to appropriate</b>	<b>\$ <u>4,973,338</u></b>

**BE IT FURTHER RESOLVED**, that \$ 2,600,000 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:

<b>Expenditures</b>	
<b>Student &amp; School Activities</b>	<b>\$ 2,600,000</b>
Fund balance projection, June 30, 2022	<u>\$ 2,373,338</u>
<b>Total Appropriated</b>	<b>\$ <u>4,973,338</u></b>

**Grosse Pointe Public School System  
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**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 2021-2022 is as follows:

<b>Revenues</b>	
<b>Local</b>	<b>\$ 9,703,000</b>
Fund balance, July 1, 2021, estimated	<u>2,715,313</u>
<b>Total available to appropriate</b>	<b>\$ <u>12,418,313</u></b>

**BE IT FURTHER RESOLVED**, that \$ **6,618,600** of the total available to appropriate in the *debt service fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
Principal	\$ 3,035,000
Interest & Other	<u>3,583,600</u>
<b>Total Expenditures</b>	<b>\$ <u>6,618,600</u></b>
Fund balance projection, June 30, 2022	<u>\$ 5,799,713</u>
<b>Total Appropriated</b>	<b>\$ <u>12,418,313</u></b>

**Grosse Pointe Public School System**  
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**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 2021-2022 is as follows:

<b>Revenues</b>	
<b>Local</b>	<b>\$ 3,061,388</b>
Fund balance, July 1, 2021, estimated	<u>4,818,789</u>
<b>Total available to appropriate</b>	<b>\$ <u>7,880,177</u></b>

**BE IT FURTHER RESOLVED**, that \$ **4,725,000** of the total available to appropriate in the *sinking fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
<b>Capital Projects</b>	<b>\$ 4,725,000</b>
Fund balance projection, June 30, 2022	<u>\$ 3,155,177</u>
<b>Total Appropriated</b>	<b>\$ <u>7,880,177</u></b>

**Grosse Pointe Public School System  
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**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 2021-2022 is as follows:

<b>Revenues</b>	
<b>Local</b>	\$ 571,540
Fund balance, July 1, 2021, estimated	17,113,988
<b>Total available to appropriate</b>	<b>\$ 17,685,528</b>

**BE IT FURTHER RESOLVED**, that \$ 17,685,528 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:

<b>Expenditures</b>	
<b>Capital Projects</b>	\$ 17,685,528
Fund balance projection, June 30, 2022	\$ -
<b>Total Appropriated</b>	<b>\$ 17,685,528</b>



**Grosse Pointe Public School System  
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**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 2021-2022 is as follows:

<b>Revenues</b>	
<b>Other Financing Sources</b>	\$ 43,085,000
Fund balance, July 1, 2021	- <hr style="width: 100%;"/>
<b>Total available to appropriate</b>	<b>\$ 43,085,000</b> <hr style="width: 100%;"/>

**BE IT FURTHER RESOLVED**, that \$ 74,935 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:

<b>Expenditures</b>	
<b>Business Services</b>	\$ 74,935
<b>Capital Projects</b>	-
Fund balance projection, June 30, 2022	\$ 43,010,065 <hr style="width: 100%;"/>
<b>Total Appropriated</b>	<b>\$ 43,085,000</b> <hr style="width: 100%;"/>

**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 June 28, 2021.

**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.

## **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