

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM

Grosse Pointe, Michigan

AGENDA NUMBER & TITLE:

Resolution to Adopt Trustee-Initiated Budget Adjustments

BACKGROUND INFORMATION:

1. Board Policy 6.03 calls for the drafting of Budget Parameters for the coming fiscal year as outlined in Exhibit A annexed hereto.
2. The purpose of the Budget Parameters is to give the Administration direction on the building of the Budget for the upcoming fiscal year.
3. On February 13, 2023, the School Board adopted the Budget Parameters (Exhibit B) annexed hereto.
4. Parameter 8 of the Budget Parameters called for a minimum of \$3,000,000 in reductions of expenses in the Support Services budget categories.
5. Parameter 14 of the Budget Parameters called for the Administration to prepare a budget where the expenses are equal to revenues, i.e. operate on a balanced budget.
6. These Budget Parameters were based on the latest financial information provided to the School Board by the Administration as of that date, namely the General Appropriations Act Amendment #1 to the 2022-23 Budget dated November 28, 2022 (Exhibit C).
7. On March 20, 2023, the Administration provided the Board with their recommendations to meet Parameter 8 of the Budget Parameters in the form of a PowerPoint Presentation (Exhibit D). This presentation outlined expense reductions of \$3,155,650 as a response to Parameter 8. The Administration provided an additional reduction in Budget expenses by removing 10 FTE teacher positions, netting \$1,300,000 in savings.
8. On May 8, 2023, the Administration provided the School Board with updated financial information in the form of General Appropriations Act Amendment #2 to the 2022-23 Budget ("GAAA2") dated May 22, 2023 (Exhibit E).
9. This GAAA2 revealed an unanticipated loss of fund equity of \$1,012,774 over the prior information provided to the Board under Item 6 above.
10. In order to put the District in the same financial position as the Budget Parameters anticipated based on the financial information provided to the Board at the time of their drafting, an additional expense reduction and/or revenue increase of \$1,012,774 is needed.
11. On May 13, 2023, the Treasurer provided Board members with a schedule that consisted of compiled feedback from individual Board members by way of email, personal meetings and/or phone calls as to their thoughts on the Administration's proposal under Item 7 above as well as what other adjustments they felt were acceptable to meet the spirit of the Budget Parameters and make up for the additional loss as outlined under Item 9 above.
12. Based on the feedback received as outlined under Item 11 above, a compilation of budget adjustments likely to receive Board consensus has been developed entitled "Trustee-Initiated Budget Adjustments Compilation" (Exhibit F). This was provided to the Facilities-Finance Committee on May 16, 2023. The consensus of the F-F Committee was to recommend to the Board that the adjustments to the Budget be adopted.

RESOLUTIONS:

1. **Resolved**, that the Administration use the Trustee-Initiated Budget Adjustments Compilation annexed hereto under Exhibit G as the budget adjustments to be incorporated into the 2023-24 Budget.
2. **Resolved**, that the proceeds from the sale of 389 St. Clair adjust the local revenue of the General Fund for 2022-23 with a net increase of \$972,223.
3. **Resolved**, that the Administration include the following expenses in the 2023-24 Budget:
 - a. a step increase for all staff in the amount of \$987,352;
 - b. an increase in health care costs for all staff pursuant to projections by Gallagher Insurance, Risk Management & Consulting; and
 - c. adjustments to all other expenses incurred in the 2022-2023 General Fund, outside of negotiated salary increases, that reflect the Administration's best estimate of actual costs to be incurred in 2023-2024. In developing these adjustments, the Administration should assess year over year changes in these accounts in the current year as well as incorporate all known information, such as known contract changes; and
 - d. include estimates for any potential new cost items the administration is aware of as of the date of the preparation of the 2023-24 Budget.
4. **Resolved**, that the Board is reorganizing Central Administration by eliminating the positions of Deputy Superintendent of Educational Services and Director of Secondary Instruction and directs Administration to reallocate job responsibilities across the District.

Respectfully submitted,

Lisa Papas, Vice President

Sean Cotton, Treasurer

May 22, 2023

ARTICLE VI. FINANCES

6.01. Fiscal Management.

The Board holds a position of public trust and accountability requiring it to be a good steward of funds received by the District, and to manage and operate the District in an efficient and effective manner. The District shall comply with all applicable federal and state laws, rules and regulations relative to the fiscal management of the District, including, but not limited to, the Uniform Budgeting and Accounting Act, MCL §141.421, *et seq.*

The Superintendent shall oversee financial processes, procedures and internal controls to ensure the proper accounting of all District funds received and expended by the District in accordance with Generally Accepted Accounting Principles (“GAAP”) and applicable law. The Superintendent shall ensure that the Board receives in a timely manner monthly financial statements and reports, quarterly reports, and any other financial reports necessary or requested by the Board.

Reference: [AG 6.01](#).

6.02. Deposit of School Funds.

At the first regular meeting of the fiscal year, the Board shall designate the bank(s) or trust companies in which the funds of the District shall be deposited. Within three (3) business days after it receives funds, the treasurer shall deposit or cause to be deposited, funds of the District in a bank, credit union or other eligible financial institution authorized by the Board.

6.03. Annual Budget and Fund Equity.

The Board is legally required to adopt an annual budget prior to July 1 of each year for the upcoming fiscal year. The budget is based on projected student enrollment and includes a statement of anticipated revenues from all sources and anticipated expenditures by the District. The annual budget shall be prepared and published in conformity with GASB 54. The Board may establish a minimum fund balance goal consistent with applicable law.

The Superintendent is responsible for preparation of the proposed annual budget and timely presentation to the Board. The Board shall hold a public hearing on the proposed budget in May/June of each year as required by law. The final adoption of the proposed annual budget shall be made by the Board after completion of the public hearing, but no later than June 30.

The Board shall cause the formal commencement of the administration’s preparation of the budget in January of each year through the adoption of an annual resolution documenting budget developmental parameters. This resolution will be drafted by the Treasurer after review of the various financial reports and projections, taking into account the district goals, and after receiving input from fellow Board members. The resolution should articulate the preference of the Board in advance of budget development to avoid ambiguity and to allow the community to have a clear view of the budget development process from its inception. The resolution should:

- A. Identify specific financial goals and objectives that the Board requires in regards to specific cost reduction, revenue increases or other financially related objectives for particular budget elements.
- B. Identify particular budget related strategies that the Board prefers the administration to pursue or avoid in their development of the budget.

- C. Be as specific as possible in terms of the objectives, but allow for flexibility in the administration's approach to budget development.

At the time of the submission of a General Appropriations Act Amendment ("GAAA"), or at other times as requested by the Board, the Superintendent shall inform the Board of actual or anticipated budget variances and the reason(s) for the budget variances. The Superintendent shall prepare amended budgets for the Board's consideration and adoption based on the budget variances, as necessary.

The Board may establish priorities for the District on a short-term, intermediate and long-range basis. The Board encourages the Superintendent to develop a rolling, detailed three (3) year forecast of estimated revenues, expenditures and fund balance, to be reported annually to the Board during its June Board meeting.

Within 30 days after the Board adopts its annual operating budget for the upcoming fiscal year, or adopts a subsequent revision to or amended budget, the District shall make available to the public all of the information required under federal and state law, through a link on its website home page in a form and manner prescribed by the Michigan Department of Education. The Superintendent shall ensure that the District complies with all federal and state reporting requirements.

6.04. Grant Funds.

The Board encourages the solicitation and use of grant funds to enhance the District's educational program, school environment and opportunities for students. The Superintendent, administrators and staff are encouraged to identify, evaluate and apply for grants that will support the District's programs, goals, projects, and priorities. The Superintendent must approve each grant proposal prior to its submission and the Board must approve and accept all grants offered to the District.

The Superintendent is responsible for the efficient and effective administration of grant funds. The financial management and administration of grants must adhere to all applicable federal, state and local laws, rules and regulations, any grantor rules, regulations and conditions of the grant award, and the District's policies and administrative guidelines, and shall comply with OMB Circular A-87 and EDGAR (part 76) regarding allowable costs for the use of federal grant funds.

6.05. General Purchasing.

In order to maintain effective control over the purchase of supplies, materials and equipment for the District, the purchase of all supplies, materials and equipment shall comply with all applicable Board policies, as well as all applicable State and Federal laws, rules and regulations.

It is the general policy of the Board that the purchase of all supplies, materials and equipment be at the lowest possible cost in the best interest of the District and all purchases must be within budget allocations. All procurement processes should use good administrative practices and judgement and free of any real or apparent conflict of interest. All procurements are to be conducted in a manner which provides open competition as required by law. The lowest responsible bidder shall generally be awarded the contract; however, the Board reserves the right to accept any bid/proposal that it feels is in the best interest of the District.

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

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

PREFACE:

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

BACKGROUND INFORMATION:

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

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

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

Parameter 1 - Student Enrollment

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

Parameter 2 - Student and Staff Safety

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

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

Parameter 3 - Mental Health Services

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

Parameter 4 - Community Engagement and Satisfaction

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

Parameter 5 - Innovative Program Offerings

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

Parameter 6 - Staff Satisfaction and Retention

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

Parameter 7 - Student to Teacher Ratio Analysis

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

Parameter 8 - Cost Containment and Reduction

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

Parameter 9 - Health Care Cost Containment

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

Parameter 10 - Forecast and Budget Accuracy

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

Parameter 11 - Anticipate Federal Aid Reduction

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

Parameter 12 - Class Size Standards

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

Parameter 13 - Employee Contracts

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

Parameter 14 - General Fund Equity Levels

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

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

Submitted by:

S. Cotton

February 13, 2023

Enclosure: V.D.

**THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe Woods, Michigan
November 28, 2022**

AGENDA NUMBER & TITLE: V.D.

Approval of 2022-2023 GAAA #1

BACKGROUND INFORMATION:

Annually, the Board of Education is obligated to adopt a budget prior to the start of our new fiscal year. On June 27, 2022 the Board of Education adopted the original budget for our 2022-2023 fiscal year. The requirement for our budget to be adopted prior to July 1 is premature because the State does not finalize our funding package until September, which requires many assumptions to be made in the original budget.

Additionally, summer is a natural time for many staffing changes as employees wait until the end of the school year to retire or consider other employment opportunities. This makes summer a busy time for hiring. Along with employment changes come adjustments to the cost of employment that need to be factored into the next budget amendment.

Enclosed is the general appropriations act amendment #1 for your review and consideration. The memorandum on page 2-3 (numbered at the bottom of the page) explains in more detail the changes recommended to each fund followed by a comparison of original budget to amendment #1 and the resolution.

REQUEST:

The Board of Education approve the general appropriations act amendment #1 as presented.

Amanda M. Matheson
Deputy Superintendent for Business Operations



Grosse Pointe Public School System

2022 – 2023 General Appropriations Act Amendment #1

November 28, 2022

OUR VISION

One inclusive community learning together

OUR MISSION

Cultivate Educational Excellence By:

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

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Board of Education

	<u>Term Expiration</u>
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	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



To: Jon Dean, Superintendent

From: Amanda Matheson
Deputy Superintendent for Business Operations

Date: November 28, 2022

Subject: 2022-2023 General Appropriations Act Amendment #1

The Board of Education is required to amend a budget when the actual and probable revenues in a fund are less than the estimated revenues, including the available fund balance, upon which the original appropriations from the fund were based or when expenditures are anticipated to exceed the current appropriation. Enclosed is the recommended budget changes for the General, Special Revenue, Debt Service and Capital Project Funds for fiscal year 2022-2023. The most current available information has been used to prepare this amendment.

General Fund

The proposed amended budget for general fund revenue is \$103,689,994. General Fund revenue is anticipated to increase about \$2.2M. Local revenue decreased after tying out anticipated local operating and hold harmless tax revenue. State revenue was adjusted to match our anticipated state aid calculation based on the most current information to date. Federal revenue was adjusted to match current award allocations. Other local revenue is revenue expected to increase due to additional allocations from Wayne RESA.

Incoming transfer amounts were adjusted based on the most recent changes to the district Special Education Center Programs Fund approved by Wayne RESA and the anticipated transfer from other special revenues funds.

The proposed amended budget for our general fund expenditures is \$103,664,914. We have accounted for allocations of grant award expenditures, current staff assignments for the 22-23 school year, MPSERS UAAL October rate changes, increase in transportation costs to align with the current contract, increase in contracted services and increases to special education costs not covered in the special education center programs (Act 18) special revenue fund.

Overall, the proposed general fund budget includes total revenue of \$103,689,994 and total expenditures of \$103,664,914 resulting in revenue exceeding expenditures by \$25,080 and bringing our projected fund balance as of June 30, 2023 to \$9,705,817 or 9.36% of budgeted expenditures.

Special Education Center Programs Fund

Adjustments proposed for this fund are based on the Act 18 budget approved by Wayne RESA.

Food Service Fund

The food service revenue and expenditures have been updated to reflect estimates of current year meals served and equipment purchases to spend down the fund balance.

Community Services Fund

The community services fund adjustments are associated with current year childcare participants and the childcare sustainability grant.

Student & School Activity Fund

There are no proposed adjustments to the student & school activity fund.

Debt Fund

The debt fund adjustments are based on actual interest payments on our bond issues.

Sinking Fund

There are no proposed sinking fund changes.

2021 School Building & Site Bond Fund

The 2021 school building & site bond fund adjustments are based on current expenditures paid from summer projects completed and the media center project that is anticipated to be completed.

**Grosse Pointe Public School System
General Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 22,741,301	\$ (350,062)	\$ 22,391,239	21.59%
State	66,037,109	2,257,130	68,294,240	65.87%
Federal	6,906,018	(21,642)	6,884,376	6.64%
Other Local Revenue	3,605,219	540,781	4,146,000	4.00%
Incoming Transfers	2,116,240	(142,101)	1,974,139	1.90%
Total Revenue	\$ 101,405,887	\$ 2,284,106	\$ 103,689,994	100.00%
Expenditures				
Instructional Services				
Basic Programs	51,439,412	1,396,342	52,835,754	50.97%
Added Needs	8,802,717	782,051	9,584,769	9.25%
Total Instruction Services	60,242,129	2,178,393	62,420,522	60.22%
Instructional Support Services				
Pupil	6,605,892	1,637,859	8,243,751	7.95%
Instructional Staff	3,987,626	(545,180)	3,442,446	3.32%
School Administration	6,462,402	571,154	7,033,556	6.78%
Athletics	1,882,454	(7,616)	1,874,838	1.81%
Total Instructional Support Services	18,938,373	1,656,217	20,594,591	19.86%
Non-Instructional Support Services				
General Administration	1,135,483	177,266	1,312,749	1.27%
Business Services	1,669,689	(65,485)	1,604,204	1.55%
Operations & Maintenance	11,317,400	462,603	11,780,003	11.36%
Transportation	1,379,113	270,219	1,649,332	1.59%
Central	4,100,590	(628,603)	3,471,987	3.35%
Total Non-Instructional Support Services	19,602,275	215,999	19,818,274	19.12%
Community Activities	765,585	5,941	771,527	0.74%
Facilities Construction and Improvements	145,000	(85,000)	60,000	0.06%
Other Financing Uses	41,575	(41,575)	-	0.00%
Total Expenditures	\$ 99,734,938	\$ 3,929,976	\$ 103,664,914	100.00%
Revenue Over (Under) Expenditures	1,670,949	(1,645,869)	25,080	
Fund Balance - Beginning of Year	10,458,991	(778,254)	9,680,737	
Fund Balance - End of Year	\$ 12,129,941	\$ (2,424,123)	\$ 9,705,817	
Fund Balance as a Percent of Revenue	11.96%		9.36%	
Fund Balance as a Percent of Expenditures	12.16%		9.36%	

Grosse Pointe Public School System
Special Revenue - Special Education Center Programs Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
State	\$ 4,515,405	\$ 6,288	\$ 4,521,693	39.13%
Other Local Revenue	7,657,401	(623,105)	7,034,296	60.87%
Total Revenue	\$ 12,172,806	\$ (616,817)	\$ 11,555,989	100.00%
Expenditures				
Added Needs	7,482,682	(365,960)	7,116,722	61.59%
Pupil Services	2,117,254	64,965	2,182,219	18.88%
Instructional Staff	666,520	(125,861)	540,659	4.68%
Operations & Maintenance	85,434	(2,259)	83,175	0.72%
Transportation	4,964	58,411	63,375	0.55%
Other Financing Uses	1,614,051	(44,212)	1,569,839	13.58%
Total Expenditures	\$ 11,970,905	\$ (414,916)	\$ 11,555,989	100.00%
Revenue Over (Under) Expenditures	201,901	(201,901)	0	
Fund Balance - Beginning of Year	310,174	(253,904)	56,270	
Fund Balance - End of Year	\$ 512,075	\$ (455,805)	\$ 56,270	
Fund Balance as a Percent of Revenue	4.21%		0.49%	
Fund Balance as a Percent of Expenditures	4.28%		0.49%	

**Grosse Pointe Public School System
Special Revenue - Food Service Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 300,000	\$ 426,875	\$ 726,875	47.77%
State	53,368	-	53,368	3.51%
Federal	1,045,335	(304,111)	741,224	48.72%
Total Revenue	\$ 1,398,703	\$ 122,764	\$ 1,521,467	100.00%
Expenditures				
Food Service	1,500,163	674,156	2,174,319	100.00%
Total Expenditures	\$ 1,500,163	\$ 674,156	\$ 2,174,319	100.00%
Revenue Over (Under) Expenditures	(101,460)	(551,392)	(652,852)	
Fund Balance - Beginning of Year	477,052	532,600	1,009,652	
Fund Balance - End of Year	\$ 375,592	\$ (18,792)	\$ 356,800	
Fund Balance as a Percent of Revenue	26.85%		23.45%	
Fund Balance as a Percent of Expenditures	25.04%		16.41%	

**Grosse Pointe Public School System
Special Revenue - Community Services Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Kids Club	\$ 475,000	\$ 236,129	\$ 711,129	21.19%
Preschool	1,723,936	65,000	1,788,936	53.31%
Safety Town	20,000	(15,000)	5,000	0.15%
Camp of Fun	175,000	(25,000)	150,000	4.47%
Community Swim	75,000	25,000	100,000	2.98%
Federal: Childcare Sustainability Grant	836,129	(235,479)	600,650	17.90%
Incoming Transfers	-	-	-	0.00%
Total Revenue	\$ 3,305,065	\$ 50,650	\$ 3,355,715	100.00%
Expenditures				
Kids Club	473,544	436,110	909,654	28.61%
Preschool	1,661,832	3,240	1,665,072	52.37%
Safety Town	16,000	(11,000)	5,000	0.16%
Camp of Fun	150,000	(32,873)	117,127	3.68%
Community Swim	60,000	22,714	82,714	2.60%
Transfer to General Fund	306,516	93,484	400,000	12.58%
Total Expenditures	\$ 2,667,892	\$ 511,674	\$ 3,179,566	100.00%
Revenue Over (Under) Expenditures	637,173	(461,024)	176,149	
Fund Balance - Beginning of Year	125,092	618,809	743,901	
Fund Balance - End of Year	\$ 762,265	\$ 157,785	\$ 920,050	
Fund Balance as a Percent of Revenue	23.06%		27.42%	
Fund Balance as a Percent of Expenditures	28.57%		28.94%	

**Grosse Pointe Public School System
Special Revenue - Student & School Activity Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 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	41,560	2,430,353	
Fund Balance - End of Year	\$ 2,388,793	\$ 41,560	\$ 2,430,353	
Fund Balance as a Percent of Revenue	159.25%		162.02%	
Fund Balance as a Percent of Expenditures	159.25%		162.02%	

**Grosse Pointe Public School System
Debt Service Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 10,166,761	\$ -	\$ 10,166,761	100.00%
State	-	-	-	0.00%
Transfer In	-	-	-	0.00%
Total Revenue	\$ 10,166,761	\$ -	\$ 10,166,761	100.00%
Expenditures				
Principal	5,430,000	-	5,430,000	52.95%
Interest & Other	4,685,050	138,964	4,824,014	47.05%
Total Expenditures	\$ 10,115,050	\$ 138,964	\$ 10,254,014	100.00%
Revenue Over (Under) Expenditures	51,711	(138,964)	(87,253)	
Fund Balance - Beginning of Year	2,915,809	135,361	3,051,170	
Fund Balance - End of Year	\$ 2,967,520	\$ (3,603)	\$ 2,963,917	

**Grosse Pointe Public School System
Capital Project - Sinking Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022**

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 3,128,060	\$ -	\$ 3,128,060	100.00%
Total Revenue	<u>\$ 3,128,060</u>	<u>\$ -</u>	<u>\$ 3,128,060</u>	<u>100.00%</u>
Expenditures				
Capital Projects	5,000,000	-	5,000,000	100.00%
Total Expenditures	<u>\$ 5,000,000</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>100.00%</u>
Revenue Over (Under) Expenditures	(1,871,940)	-	(1,871,940)	
Fund Balance - Beginning of Year	4,237,639	656,585	4,894,224	
Fund Balance - End of Year	<u>\$ 2,365,699</u>	<u>\$ 656,585</u>	<u>\$ 3,022,284</u>	

Grosse Pointe Public School System
Capital Project - 2021 School Building and Site Bond Fund
Fiscal Year 2023 Amendment #1 Budget
November 28, 2022

	2022-2023 Original Budget	2022-2023 Original Budget vs Amendment #1	2022-2023 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 125,000	\$ -	\$ 125,000	100.00%
Other Financing Sources	-	-	-	0.00%
Total Revenue	\$ 125,000	\$ -	\$ 125,000	100.00%
Expenditures				
Business Services	2,000	-	2,000	0.01%
Capital Projects	20,000,000	5,000,000	25,000,000	99.99%
Total Expenditures	\$ 20,002,000	\$ 5,000,000	\$ 25,002,000	100.00%
Revenue Over (Under) Expenditures	(19,877,000)	(5,000,000)	(24,877,000)	
Fund Balance - Beginning of Year	43,403,851	(5,212,091)	38,191,760	
Fund Balance - End of Year	\$ 23,526,851	\$ (10,212,091)	\$ 13,314,760	

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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	\$ 22,391,239
State	68,294,240
Federal	6,884,376
Other Local Revenue	4,146,000
Incoming Transfers	1,974,139
Total Revenues	\$ 103,689,994
Fund balance, July 1, 2022, audited	9,680,737
Total available to appropriate	\$ 113,370,731

BE IT FURTHER RESOLVED, that \$ 103,664,914 of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Programs	\$ 52,835,754
Added Needs	9,584,769
Pupil Services	8,243,751
Instructional Staff	3,442,446
General Administration	1,312,749
School Administration	7,033,556
Business Services	1,604,204
Operation & Maintenance	11,780,003
Transportation	1,649,332
Central	3,471,987
Athletics	1,874,838
Community Services	771,527
Facilities Construction and Improvements	60,000
Other Financing Uses	-
Total Expenditures	\$ 103,664,914
Fund balance projection, June 30, 2023	\$ 9,705,817
Total Appropriated	\$ 113,370,731

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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	\$ 4,521,693
Other Local Revenue	7,034,296
Total Revenues	\$ 11,555,989
Fund balance, July 1, 2022, audited	56,270
Total available to appropriate	\$ 11,612,259

BE IT FURTHER RESOLVED, that \$ 11,555,989 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	\$ 7,116,722
Pupil Services	2,182,219
Instructional Staff	540,659
Operation & Maintenance	83,175
Transportation	63,375
Other Financing Uses	1,569,839
Total Expenditures	\$ 11,555,989
Fund balance projection, June 30, 2023	\$ 56,270
Total Appropriated	\$ 11,612,259

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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	\$ 726,875
State	53,368
Federal	<u>741,224</u>
Total Revenues	\$ <u>1,521,467</u>
Fund balance, July 1, 2022, audited	<u>1,009,652</u>
Total available to appropriate	\$ <u><u>2,531,119</u></u>

BE IT FURTHER RESOLVED, that \$ **2,174,319** 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	\$ 2,174,319
Fund balance projection, June 30, 2023	\$ <u>356,800</u>
Total Appropriated	\$ <u><u>2,531,119</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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	\$ 711,129
Preschool	1,788,936
Safety Town	5,000
Camp of Fun	150,000
Community Swim	100,000
Federal Grant	600,650
Incoming Transfers	-
Total Revenues	\$ 3,355,715
Fund balance, July 1, 2022, audited	743,901
Total available to appropriate	\$ 4,099,616

BE IT FURTHER RESOLVED, that \$ **3,179,566** 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	\$ 909,654
Preschool	1,665,072
Safety Town	5,000
Camp of Fun	117,127
Community Swim	82,714
Transfer to General Fund	400,000
Total Expenditures	\$ 3,179,566
Fund balance projection, June 30, 2023	\$ 920,050
Total Appropriated	\$ 4,099,616

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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, audited	<u>2,430,353</u>
Total available to appropriate	\$ <u>3,930,353</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>\$ 2,430,353</u>
Total Appropriated	\$ <u>3,930,353</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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, audited	<u>3,051,170</u>
Total available to appropriate	\$ <u>13,217,931</u>

BE IT FURTHER RESOLVED, that \$ **10,254,014** 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	<u>4,824,014</u>
Total Expenditures	\$ <u>10,254,014</u>
Fund balance projection, June 30, 2023	<u>\$ 2,963,917</u>
Total Appropriated	\$ <u>13,217,931</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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, audited	<u>4,894,224</u>
Total available to appropriate	\$ <u>8,022,284</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>\$ 3,022,284</u>
Total Appropriated	\$ <u>8,022,284</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
November 28, 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	<u>125,000</u>
 Fund balance, July 1, 2022, audited	 <u>38,191,760</u>
 Total available to appropriate	 <u>\$ 38,316,760</u>

BE IT FURTHER RESOLVED, that \$ **25,002,000** 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	25,000,000
Total Expenditures	<u>\$ 25,002,000</u>
 Fund balance projection, June 30, 2023	 <u>\$ 13,314,760</u>
 Total Appropriated	 <u>\$ 38,314,760</u>

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

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

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

This act is to take effect November 28, 2022.



2023-2024 Budget Update

March 20, 2023

2023-2024

Budget Development Timeline

01/13/2023	January Consensus Revenue Estimating Conference (CREC)
01/25/2023	Governor's 2023 State of the State
02/08/2023	Release of Governor's Budget Proposal
02/13/2023	Adoption of 2023-2024 Budget Parameters

Parameter 8 – Cost Containment and Reduction

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

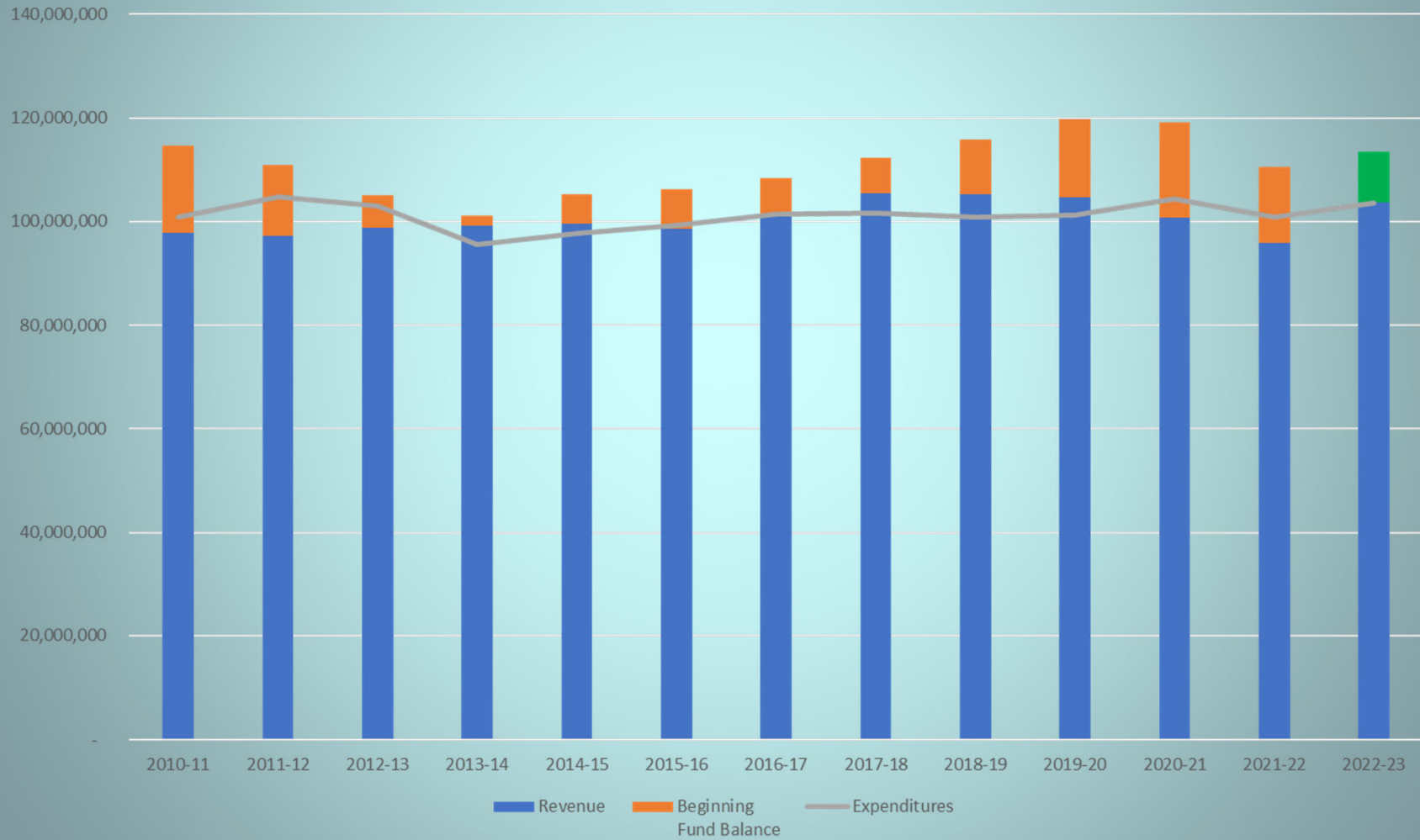
Cost Containment and Reduction Process

- Advisory committee formed
- Process driven by norms and transparency
- The work we did together
 - Gained a greater understanding of the budget parameters.
 - Discussed exactly how we were spending our money as a district (historically).
 - Discussed the why behind certain positions, supplies & materials.
 - Asked hard questions of each other.
 - Discussed impact of reductions and what would have to be differently to continue to support our students.
 - Feedback was provided to us along the way and central office solely created the proposal you will learn more about shortly.

Key information to know: Although input was shared from advisory committee, the recommendations are not the will of the individuals on the budget committee.

Balanced Budget

General Fund



What is ***not*** support services

Instructional Services

	Audited June 30, 2022
Expenditures	
Instructional Services	
Basic Programs	\$ 50,322,518
Added Needs	10,018,379
Total Instruction Services	<u>60,340,897</u>

Instructional Services - Basic Programs

Elementary, Middle and High School along with other basic programs such as summer school and enrichment programs.

Costs attributed to direct classroom/student expenses.

Instructional Services – Added Needs

Instructional activities for pupils' added needs such as special education, vocational education and compensatory education.

Community Activities

Community Services consist of activities that are not directly related to providing education for pupils in a school system. This includes services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Facilities Construction & Improvements

Building and site acquisition or improvements services, engineering, and construction services.

What *is* support services

Instructional Support Services

	Audited June 30, 2022
Instructional Support Services	
Pupil	7,421,834
Instructional Staff	4,161,699
School Administration	6,588,161
Athletics	2,038,766
Total Instructional Support Services	20,210,460

Instructional Support Services – Pupil

Support designed to assess and improve the well-being of pupils supplementing the teaching process. 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.

Instructional Support Services – Instructional Staff

Activities and services associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Instructional Support Services – School Administration

Activities concerned with overall administrative responsibility for a single school.

Instructional Support Services – Athletics

Activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Non-Instructional Support Services

	Audited June 30, 2022
Non-Instructional Support Services	
General Administration	1,448,000
Business Services	1,345,630
Operations & Maintenance	12,080,061
Transportation	954,400
Central	3,616,479
Total Non-Instructional Support Services	19,444,570

Non-Instructional Support Services – General Administration

Activities concerned with establishing policy, operating schools, and the school system, and providing the essential facilities and services for staff and pupils.

Non-Instructional Support Services – Business Services

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.

Non-Instructional Support Services – Operations & Maintenance

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.

Non-Instructional Support Services – Transportation

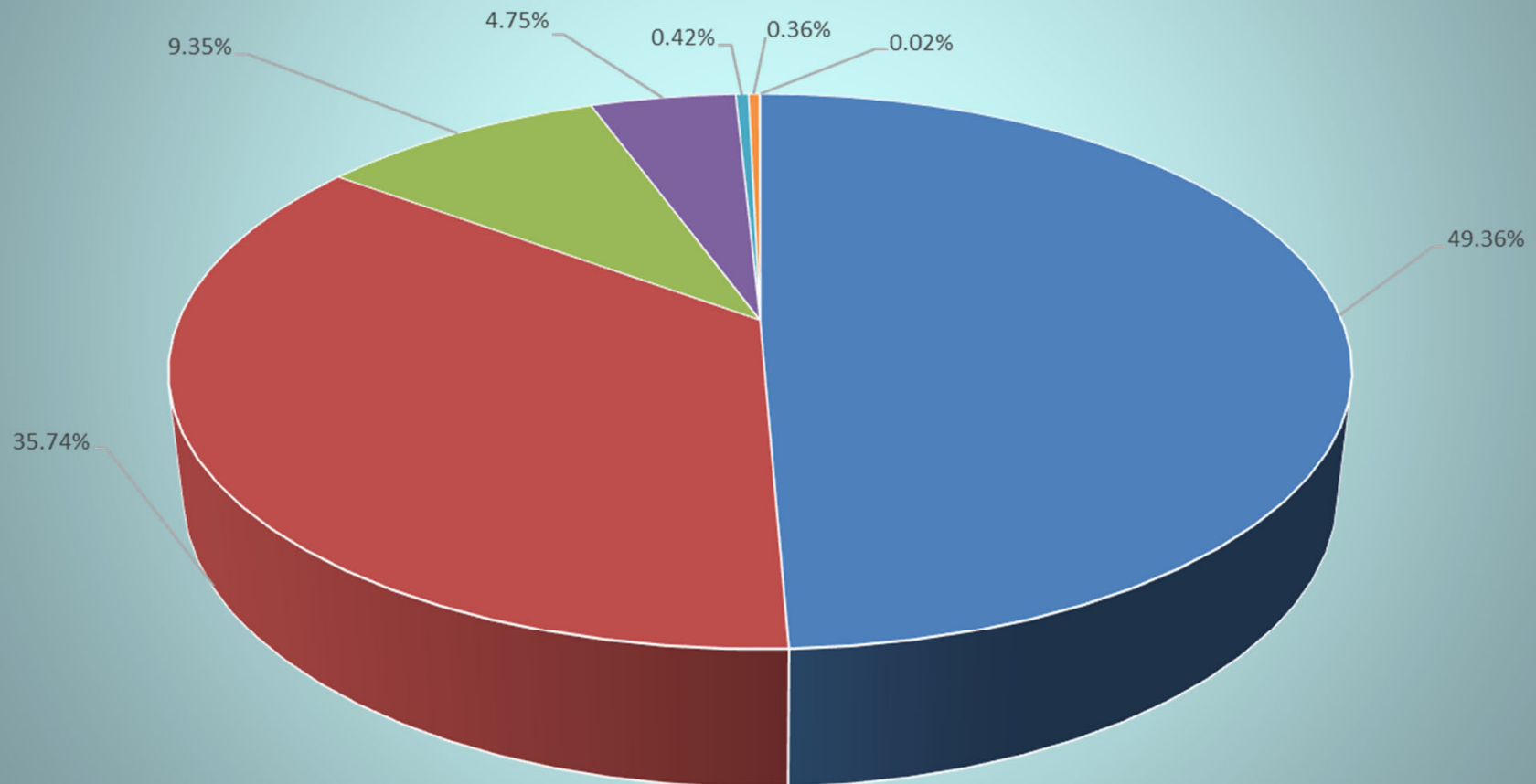
Activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

Non-Instructional Support Services – Central

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

How We Spend Our Money

General Fund Expenditures 2022-2023 GAAA #1



Cost Containment and Reduction Proposal

Instructional Services

Description (FTE)	Amount
Basic Programs	
Teacher Attrition	\$ 100,000
Elementary Spanish (1.0)	\$ 130,000
Compress Specials Schedule (1.5)	\$ 195,000
Instrument Refresh	\$ 100,000
Added Needs	
Emotionally Impaired (EI) Teacher (0.5)	\$ 65,000
Learning Resource Center (LRC) Teacher (1.0)	\$ 130,000

Instructional Support Services

Description (FTE)	Amount
Pupil	
Transition Coordinator (1.0) *	\$ 130,000
ES Paraprofessionals (5.0)	\$ 225,000
MS Paraprofessionals (6.0)	\$ 219,000
HS Paraprofessionals (4.5)	\$ 197,500
HS Professional Support (0.6)	\$ 30,000
Contracted Security (2.0)	\$ 60,000
Extra Help/Timesheets	\$ 105,000
Extra Pay for Extra Duty (EPED) Position Control	\$ 74,500

* Change in funding source

Instructional Support Services

Description (FTE)	Amount
Instructional Staff	
District Science Coordinator (0.5)	\$ 22,000
5 th Grade Level Leaders (3 EPED)	\$ 21,750
School Administration	
MS Assistant Principal (1.0)	\$ 200,000
HS Secretary (2.0)	\$ 110,000
Athletics	
Contracted Secretary	\$ 22,500

Non-Instructional Support Services

Description (FTE)	Amount
General Administration	
Communications Coordinator (1.0)	\$ 121,000
Business Services	
Accounts Payable (1.0)	\$ 80,000
Business Operations Assistant (0.5) *	\$ 56,000
Operations & Maintenance	
Elementary Custodian (1.0)	\$ 72,000
Contracted Custodians (6.5)	\$ 290,000
Close MS Pools	\$ 140,000
Furniture	\$ 60,000

* Change in funding source

Non-Instructional Support Services

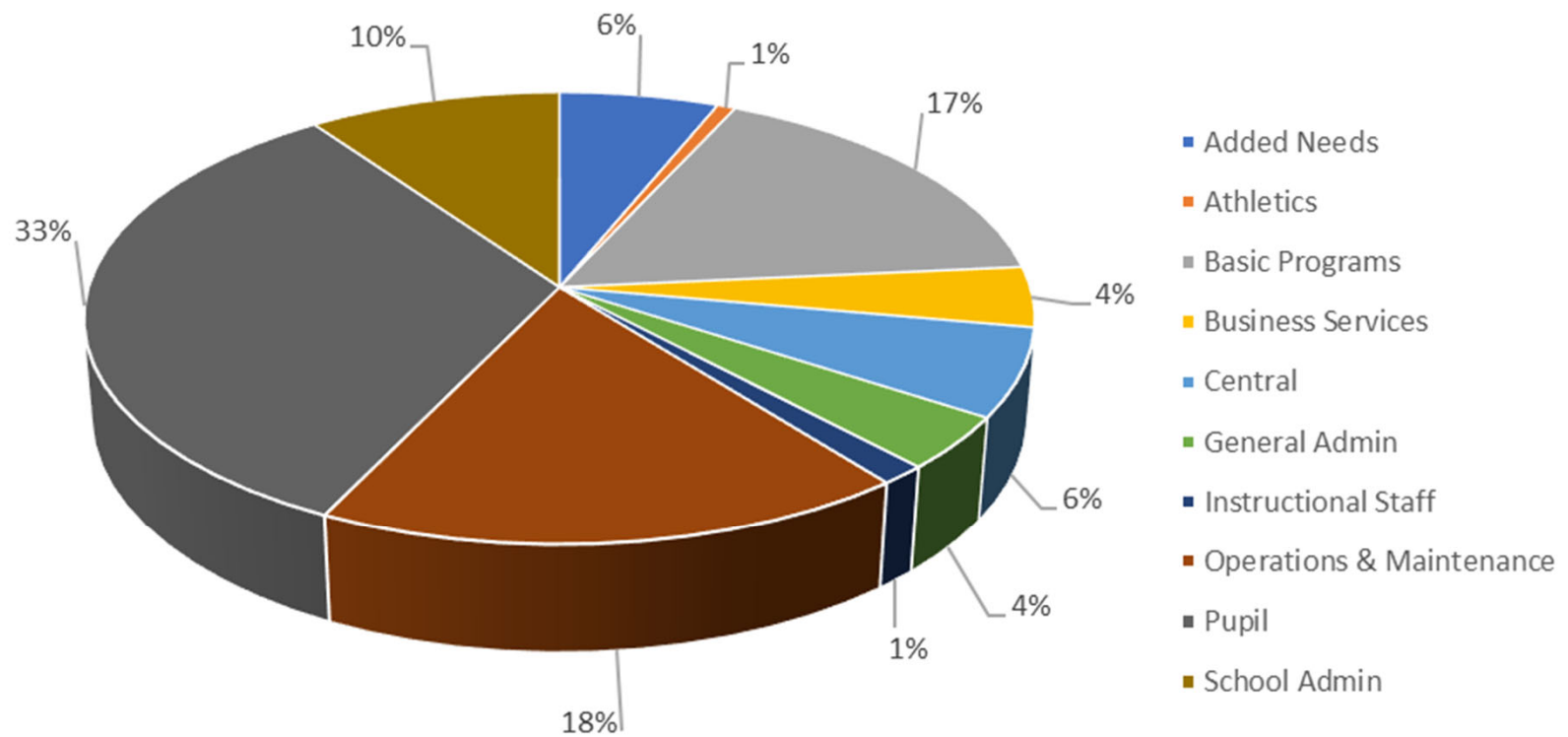
Description (FTE)	Amount
Central Administration	
Tech Assistant (2.0)	\$ 60,000
Tech Coaches (EPED x 12)	\$ 44,400
Color Copy Reduction	\$ 95,000

Total

Description	Amount
Instructional Services	\$ 720,000
Instructional Support Services	\$ 1,417,250
Non-Instructional Support Services	\$ 1,018,400

\$3,155,650

Allocation



2023-2024

Budget Development Timeline

March/April	Legislature Deliberates <i>House Budget Proposal</i> <i>Senate Budget Proposal</i>
05/19/2023	May Consensus Revenue Estimating Conference (CREC)
06/12/2023	Public Hearing on 2023-2024 Proposed Budget
06/26/2023	Adoption of 2023-2024 Budget

Questions

Enclosure: 6.5.

**THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe Woods, Michigan
May 8, 2023**

AGENDA NUMBER & TITLE: 6.5.

Approval of 2022-2023 GAAA #2

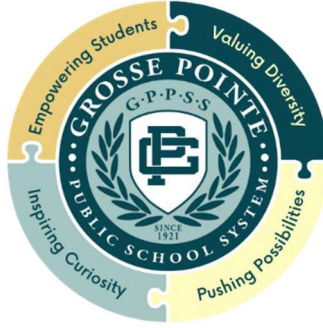
BACKGROUND INFORMATION:

Enclosed is the general appropriations act amendment #2 for your review and consideration. The memorandum on page 2-3 (numbered at the bottom of the page) explains in more detail the changes recommended to each fund followed by a comparison of amendment #1 to amendment #2 and the resolution.

REQUEST:

The Board of Education approve the general appropriations act amendment #2 as presented.

Amanda M. Matheson
Deputy Superintendent for Business Operations



Grosse Pointe Public School System

2022 – 2023 General Appropriations Act Amendment #2

May 22, 2023

OUR VISION

One inclusive community learning together

OUR MISSION

Cultivate Educational Excellence By:

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

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Board of Education

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

Administration

Dr. Jon Dean, Superintendent

Dr. Roy Bishop, Deputy Superintendent of Educational Services

Amanda Matheson, Deputy Superintendent of Business Operations

Dr. Dan Hartley, Director of Secondary Instruction

Keith Howell, Director of Pre-K and Elementary Instruction

Stefanie Hayes, Director of Special Education

Chris Stanley, Director of Instructional Technology

Brandy Pavlik, Director of Finance

Nicole Pilgrim, Director of Human Resources



To: Jon Dean, Superintendent

From: Amanda Matheson

Deputy Superintendent for Business Operations

Date: May 22, 2023

Subject: 2022-2023 General Appropriations Act Amendment #2

The Board of Education is required to amend a budget when the actual and probable revenues in a fund are less than the estimated revenues, including the available fund balance, upon which the original appropriations from the fund were based or when expenditures are anticipated to exceed the current appropriation. Enclosed is the recommended budget changes for the General, Special Revenue, Debt Service and Capital Project Funds for fiscal year 2022-2023. The most current available information has been used to prepare this amendment.

General Fund

The proposed amended budget for general fund revenue is \$110,713,355. General Fund revenue is anticipated to increase about \$7M. Local revenue increased based on miscellaneous revenue collections. State revenue was adjusted to match our anticipated state aid calculation based on the most current information to date. The State revenue increased by almost \$6.1M to account for the MPSE One Time Deposit funding that is just passed through by the State and due back to ORS. Federal revenue was adjusted to match current award allocations. Other local revenue is the net of proceeds from the sale of 389 St. Clair and a reduction in anticipated revenue from the enhancement millage. Incoming transfer amounts were adjusted based on the most recent changes to the district Act18 Fund approved by Wayne RESA and the anticipated transfer from other special revenues funds.

The proposed amended budget for our general fund expenditures is \$111,701,048. We have accounted for allocations of grant award expenditures, expenditure function adjustments to revised categories based on current staff locations for 22-23, the MPSE One Time Deposit cost offset required by the state, increase in costs associated health care usage, interest on our line of credit and contracted services.

Overall, the proposed general fund budget includes total revenue of \$110,713,355 and total expenditures of \$111,701,048 resulting in expenditures exceeding revenues by \$987,693 and bringing our projected fund balance as of June 30, 2023 to \$8,693,044 or 7.78% of budgeted expenditures.

Special Education Center Programs Fund

Adjustments proposed for this fund are based on the Act 18 budget approved by Wayne RESA.

Food Service Fund

The food service revenue and expenditures have been updated to reflect current year meals served and equipment purchases to spend down the fund balance.

Community Services Fund

The community services fund adjustments are associated with current year childcare participants and the childcare sustainability grant.

Student & School Activity Fund

The student & school activity fund adjustments are based on increased current year activity.

Debt Fund

The debt fund adjustments are based on actual interest payments on our bond issues.

Sinking Fund

The sinking fund adjustments are associated with the continued athletic fields and courts construction.

2021 School Building & Site Bond Fund

The 2021 school building & site bond fund adjustments are based on current expenditures paid from projects completed and the media center project that is anticipated to be completed.

**Grosse Pointe Public School System
General Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 22,391,239	\$ 186,605	\$ 22,577,844	20.39%
State	68,294,240	5,830,967	74,125,207	66.96%
Federal	6,884,376	499,069	7,383,445	6.67%
Other Local Revenue	4,146,000	541,999	4,687,999	4.23%
Incoming Transfers	1,974,139	(35,279)	1,938,860	1.75%
Total Revenue	\$ 103,689,994	\$ 7,023,361	\$ 110,713,355	100.00%
Expenditures				
Instructional Services				
Basic Programs	52,835,754	4,184,275	57,020,028	51.05%
Added Needs	9,584,769	1,155,947	10,740,716	9.62%
Total Instruction Services	62,420,522	5,340,222	67,760,744	60.67%
Instructional Support Services				
Pupil	8,243,751	420,613	8,664,364	7.76%
Instructional Staff	3,442,446	429,267	3,871,713	3.47%
School Administration	7,033,556	402,756	7,436,311	6.66%
Athletics	1,874,838	37,629	1,912,467	1.71%
Total Instructional Support Services	20,594,591	1,290,265	21,884,855	19.60%
Non-Instructional Support Services				
General Administration	1,312,749	73,863	1,386,612	1.24%
Business Services	1,604,204	152,942	1,757,146	1.57%
Operations & Maintenance	11,780,003	1,268,829	13,048,832	11.67%
Transportation	1,649,332	(97,832)	1,551,500	1.39%
Central	3,471,987	86,871	3,558,858	3.19%
Total Non-Instructional Support Services	19,818,274	1,484,673	21,302,947	19.06%
Community Activities	771,527	(91,026)	680,501	0.61%
Facilities Construction and Improvement	60,000	12,000	72,000	0.06%
Other Financing Uses	-	-	-	0.00%
Total Expenditures	\$ 103,664,914	\$ 8,036,134	\$ 111,701,048	100.00%
Revenue Over (Under) Expenditures	25,080	(1,012,773)	(987,693)	
Fund Balance - Beginning of Year	9,680,737	-	9,680,737	
Assigned - Capital Projects	\$ -	\$ 972,223	\$ 972,223	
Unassigned	\$ 9,705,818	(1,984,996)	\$ 7,720,822	
Fund Balance - End of Year	\$ 9,705,818	\$ (1,012,774)	\$ 8,693,044	
Fund Balance as a Percent of Revenue	9.36%		7.85%	
Fund Balance as a Percent of Expenditures	9.36%		7.78%	

Grosse Pointe Public School System
Special Revenue - Special Education Center Programs Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
State	\$ 4,521,693	\$ 1,230,194	\$ 5,751,887	46.28%
Other Local Revenue	7,034,296	(356,905)	6,677,391	53.72%
Total Revenue	\$ 11,555,989	\$ 873,289	\$ 12,429,278	100.00%
Expenditures				
Added Needs	7,116,722	321,185	7,437,907	59.85%
Pupil Services	2,182,219	376,288	2,558,507	20.58%
Instructional Staff	540,659	214,096	754,755	6.07%
Operations & Maintenance	83,175	(33,675)	49,500	0.40%
Transportation	63,375	(55,976)	7,399	0.06%
Other Financing Uses	1,569,839	51,371	1,621,210	13.04%
Total Expenditures	\$ 11,555,989	\$ 873,289	\$ 12,429,278	100.00%
Revenue Over (Under) Expenditures	-	-	-	
Fund Balance - Beginning of Year	56,270	-	56,270	
Fund Balance - End of Year	\$ 56,270	\$ -	\$ 56,270	
Fund Balance as a Percent of Revenue	0.49%		0.45%	
Fund Balance as a Percent of Expenditures	0.49%		0.45%	

**Grosse Pointe Public School System
Special Revenue - Food Service Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 726,875	\$ -	\$ 726,875	41.74%
State	53,368	-	53,368	3.06%
Federal	741,224	220,000	961,224	55.20%
Total Revenue	\$ 1,521,467	\$ 220,000	\$ 1,741,467	100.00%
Expenditures				
Food Service	2,174,319	-	2,174,319	100.00%
Total Expenditures	\$ 2,174,319	\$ -	\$ 2,174,319	100.00%
Revenue Over (Under) Expenditures	(652,852)	220,000	(432,852)	
Fund Balance - Beginning of Year	1,009,652	-	1,009,652	
Fund Balance - End of Year	\$ 356,800	\$ 220,000	\$ 576,800	
Fund Balance as a Percent of Revenue	23.45%		33.12%	
Fund Balance as a Percent of Expenditures	16.41%		26.53%	

**Grosse Pointe Public School System
Special Revenue - Community Services Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Kids Club	\$ 711,129	\$ 138,871	\$ 850,000	30.57%
Preschool	1,788,936	(708,936)	1,080,000	38.84%
Safety Town	5,000	-	5,000	0.18%
Camp of Fun	150,000	30,000	180,000	6.47%
Community Swim	100,000	(35,000)	65,000	2.34%
Federal: Childcare Sustainability Grant	600,650	-	600,650	21.60%
Total Revenue	\$ 3,355,715	\$ (575,065)	\$ 2,780,650	100.00%
Expenditures				
Kids Club	909,654	(74,373)	835,281	34.77%
Preschool	1,665,072	(652,027)	1,013,045	42.17%
Safety Town	5,000	-	5,000	0.21%
Camp of Fun	117,127	57,945	175,072	7.29%
Community Swim	82,714	(22,114)	60,600	2.52%
Transfer to General Fund	400,000	(86,650)	313,350	13.04%
Total Expenditures	\$ 3,179,566	\$ (777,218)	\$ 2,402,348	100.00%
Revenue Over (Under) Expenditures	176,149	202,153	378,302	
Fund Balance - Beginning of Year	743,901	-	743,901	
Fund Balance - End of Year	\$ 920,050	\$ 202,153	\$ 1,122,203	
Fund Balance as a Percent of Revenue	27.42%		40.36%	
Fund Balance as a Percent of Expenditures	28.94%		46.71%	

**Grosse Pointe Public School System
Special Revenue - Student & School Activity Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local sources	\$ 1,500,000	\$ 300,000	\$ 1,800,000	100.00%
Total Revenue	\$ 1,500,000	\$ 300,000	\$ 1,800,000	100.00%
Expenditures				
Student & School Activities	1,500,000	500,000	2,000,000	100.00%
Total Expenditures	\$ 1,500,000	\$ 500,000	\$ 2,000,000	100.00%
Revenue Over (Under) Expenditures	-	(200,000)	(200,000)	
Fund Balance - Beginning of Year	2,430,353	-	2,430,353	
Fund Balance - End of Year	\$ 2,430,353	\$ (200,000)	\$ 2,230,353	
Fund Balance as a Percent of Revenue	162.02%		123.91%	
Fund Balance as a Percent of Expenditures	162.02%		111.52%	

**Grosse Pointe Public School System
Debt Service Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 10,166,761	\$ 3,000	\$ 10,169,761	100.00%
Total Revenue	\$ 10,166,761	\$ 3,000	\$ 10,169,761	100.00%
Expenditures				
Principal	5,430,000	-	5,430,000	52.95%
Interest & Other	4,824,014	786	4,824,800	47.05%
Total Expenditures	\$ 10,254,014	\$ 786	\$ 10,254,800	100.00%
Revenue Over (Under) Expenditures	(87,253)	2,214	(85,039)	
Fund Balance - Beginning of Year	3,051,170	-	3,051,170	
Fund Balance - End of Year	\$ 2,963,917	\$ 2,214	\$ 2,966,131	

**Grosse Pointe Public School System
Capital Project - Sinking Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023**

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 3,128,060	\$ 1,000	\$ 3,129,060	100.00%
Total Revenue	\$ 3,128,060	\$ 1,000	\$ 3,129,060	100.00%
Expenditures				
Capital Projects	5,000,000	600,000	5,600,000	100.00%
Total Expenditures	\$ 5,000,000	\$ 600,000	\$ 5,600,000	100.00%
Revenue Over (Under) Expenditures	(1,871,940)	(599,000)	(2,470,940)	
Fund Balance - Beginning of Year	4,894,224	-	4,894,224	
Fund Balance - End of Year	\$ 3,022,284	\$ (599,000)	\$ 2,423,284	

Grosse Pointe Public School System
Capital Project - 2021 School Building and Site Bond Fund
Fiscal Year 2023 Amendment #2 Budget
May 22, 2023

	2022-2023 Amendment #1 Budget	2022-2023 Amendment #1 vs Amendment #2	2022-2023 Amendment #2 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 125,000	\$ 351,241	\$ 476,241	100.00%
Total Revenue	\$ 125,000	\$ 351,241	\$ 476,241	100.00%
Expenditures				
Business Services	2,000	-	2,000	0.01%
Capital Projects	25,000,000	6,998,000	31,998,000	99.99%
Total Expenditures	\$ 25,002,000	\$ 6,998,000	\$ 32,000,000	100.00%
Revenue Over (Under) Expenditures	(24,877,000)	(6,646,759)	(31,523,759)	
Fund Balance - Beginning of Year	38,191,760	-	38,191,760	
Fund Balance - End of Year	\$ 13,314,760	\$ (6,646,759)	\$ 6,668,001	

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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	\$ 22,577,844
State	74,125,207
Federal	7,383,445
Other Local Revenue	4,687,999
Incoming Transfers	1,938,860
Total Revenues	\$ 110,713,355
Fund balance, July 1, 2022, audited	9,680,737
Total available to appropriate	\$ 120,394,092

BE IT FURTHER RESOLVED, that \$ 111,701,048 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	\$ 57,020,028
Added Needs	10,740,716
Pupil Services	8,664,364
Instructional Staff	3,871,713
General Administration	1,386,612
School Administration	7,436,311
Business Services	1,757,146
Operation & Maintenance	13,048,832
Transportation	1,551,500
Central	3,558,858
Athletics	1,912,467
Community Services	680,501
Facilities Construction and Improvements	72,000
Other Financing Uses	-
Total Expenditures	\$ 111,701,048
Assigned Fund balance for Capital	
Projects projection, June 30, 2023	\$ 972,223
Fund balance projection, June 30, 2023	7,720,822
Total Appropriated	\$ 120,394,092

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
State	\$ 5,751,887
Other Local Revenue	6,677,391
Total Revenues	\$ 12,429,278
Fund balance, July 1, 2022, audited	56,270
Total available to appropriate	\$ 12,485,548

BE IT FURTHER RESOLVED, that \$ 12,429,278 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	\$ 7,437,907
Pupil Services	2,558,507
Instructional Staff	754,755
Operation & Maintenance	49,500
Transportation	7,399
Other Financing Uses	1,621,210
Total Expenditures	\$ 12,429,278
Fund balance projection, June 30, 2023	\$ 56,270
Total Appropriated	\$ 12,485,548

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
Local	\$ 726,875
State	53,368
Federal	<u>961,224</u>
Total Revenues	\$ <u>1,741,467</u>
Fund balance, July 1, 2022, audited	<u>1,009,652</u>
Total available to appropriate	\$ <u><u>2,751,119</u></u>

BE IT FURTHER RESOLVED, that \$ **2,174,319** 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	\$ 2,174,319
Fund balance projection, June 30, 2023	\$ <u>576,800</u>
Total Appropriated	\$ <u><u>2,751,119</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
Kids Club	\$ 850,000
Preschool	1,080,000
Safety Town	5,000
Camp of Fun	180,000
Community Swim	65,000
Federal Grant	600,650
Incoming Transfers	-
Total Revenues	\$ 2,780,650
Fund balance, July 1, 2022, audited	743,901
Total available to appropriate	\$ 3,524,551

BE IT FURTHER RESOLVED, that \$ **2,402,348** of the total available to appropriate in the *community services fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Kids Club	\$ 835,281
Preschool	1,013,045
Safety Town	5,000
Camp of Fun	175,072
Community Swim	60,600
Transfer to General Fund	313,350
Total Expenditures	\$ 2,402,348
Fund balance projection, June 30, 2023	\$ 1,122,203
Total Appropriated	\$ 3,524,551

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
Local	\$ 1,800,000
Fund balance, July 1, 2022, audited	<u>2,430,353</u>
Total available to appropriate	\$ <u>4,230,353</u>

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

Expenditures	
Student & School Activities	\$ 2,000,000
Fund balance projection, June 30, 2023	<u>\$ 2,230,353</u>
Total Appropriated	\$ <u>4,230,353</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
Local	\$ 10,169,761
Fund balance, July 1, 2022, audited	<u>3,051,170</u>
Total available to appropriate	\$ <u>13,220,931</u>

BE IT FURTHER RESOLVED, that \$ **10,254,800** 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	<u>4,824,800</u>
Total Expenditures	\$ <u>10,254,800</u>
Fund balance projection, June 30, 2023	<u>\$ 2,966,131</u>
Total Appropriated	\$ <u>13,220,931</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

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

Revenues	
Local	\$ 3,129,060
Fund balance, July 1, 2022, audited	<u>4,894,224</u>
Total available to appropriate	\$ <u>8,023,284</u>

BE IT FURTHER RESOLVED, that \$ **5,600,000** 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	\$ 5,600,000
Fund balance projection, June 30, 2023	<u>\$ 2,423,284</u>
Total Appropriated	\$ <u>8,023,284</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
May 22, 2023

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *2021 school building & site fund* of the school district for fiscal year 2022-2023 is as follows:

Revenues	
Local	\$ 476,241
Other Financing Sources	-
Total Revenues	<u>476,241</u>
Fund balance, July 1, 2022, audited	<u>38,191,760</u>
Total available to appropriate	<u>\$ 38,668,001</u>

BE IT FURTHER RESOLVED, that \$ **32,000,000** 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	<u>31,998,000</u>
Total Expenditures	<u>\$ 32,000,000</u>
Fund balance projection, June 30, 2023	<u>\$ 6,668,001</u>
Total Appropriated	<u>\$ 38,666,001</u>

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

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

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

This act is to take effect May 22, 2023.

GROSSE POINTE PUBLIC SCHOOL SYSTEM
Trustee-Initiated Budget Adjustments Compilation 2023-24

Item No.	School or Department	Reduction Description	Administration Proposal				Compilation - Alternative Proposed Cuts					Comments/Notes/Requests
			Units	U/M	Unit Value	Total Proposed Reduction	Units	U/M	Unit Value	2023-24 Savings Over 2022-23	Savings Over Administration Savings 23/24	
01		Teacher Attrition	1.00	LS	100,000.00	100,000.00	1.00	LS	100,000.00	100,000.00	-	
02		Eliminate Elementary Spanish	1.00	FTE	130,000.00	130,000.00	1.00	FTE	130,000.00	130,000.00	-	
03		Compress Specials Schedule (as a result of Elementary Spanish being eliminated)	1.50	FTE	130,000.00	195,000.00	1.50	FTE	130,000.00	195,000.00	-	
04		Skip Refreshing Musical Instruments	1.00	LS	100,000.00	100,000.00	1.00	LS	100,000.00	100,000.00	-	One time savings if skipped for one year
05		Emotionally Impaired (EI) Teacher	0.50	FTE	130,000.00	65,000.00	0.50	FTE	130,000.00	65,000.00	-	
06		Learning Resource (LRC) Teacher	0.50	FTE	130,000.00	65,000.00	0.50	FTE	130,000.00	65,000.00	-	
07		Transition Coordinator	1.00	FTE	130,000.00	130,000.00	1.00	FTE	130,000.00	130,000.00	-	Moving to Special Ed budget
08	Elementary School	Paraprofessionals	5.00	FTE	45,000.00	225,000.00	5.00	FTE	45,000.00	225,000.00	-	Reduction of paraprofessionals strictly due to enrollment loss. No change to elementary school experience.
09	Middle School	Paraprofessionals	6.00	FTE	36,500.00	219,000.00	1.00	FTE	45,000.00	45,000.00	(174,000.00)	Reduction of paraprofessionals strictly due to enrollment loss. No change to middle school experience.
10	High School	Paraprofessionals	4.50	FTE	43,888.00	197,496.00	2.00	FTE	45,000.00	90,000.00	(107,496.00)	Reduction of paraprofessionals strictly due to enrollment loss.
11	High School	Professional Support	0.61	FTE	50,000.00	30,411.00	-	FTE	50,000.00	-	(30,411.00)	
12	High School	Contracted Security	2.00	FTE	30,000.00	60,000.00	2.00	FTE	30,000.00	60,000.00	-	
13	Districtwide	Extra Help/Timesheets	1.00	LS	105,000.00	105,000.00	1.00	LS	105,000.00	105,000.00	-	
14	Districtwide	Extra Pay for Extra Duty - Position Control	1.00	LS	74,500.00	74,500.00	1.00	LS	74,500.00	74,500.00	-	
15		District Science Coordinator	0.50	FTE	44,000.00	22,000.00	0.50	FTE	44,000.00	22,000.00	-	
16		Fifth Grade Level Leaders	3.00	EPED	7,250.00	21,750.00	3.00	EPED	7,250.00	21,750.00	-	
17	Middle School	Assistant Principal	1.00	FTE	200,000.00	200,000.00	-	FTE	200,000.00	-	(200,000.00)	
18	High School	Secretary	2.00	FTE	40,656.50	81,313.00	2.00	FTE	40,656.50	81,313.00	-	
19		Secretary - Contracted	1.00	LS	22,500.00	22,500.00	-	LS	22,500.00	-	(22,500.00)	
20	Central Office	Communications Coordinator	1.00	FTE	121,000.00	121,000.00	1.00	FTE	121,000.00	121,000.00	-	Due to staff member resignation.
21	Central Office	Accounts Payable	1.00	FTE	80,000.00	80,000.00	1.00	FTE	80,000.00	80,000.00	-	
22	Central Office	Business Operations Assistant	0.50	FTE	112,000.00	56,000.00	0.50	FTE	112,000.00	56,000.00	-	Not eliminated - change in funding source.
23	Elementary School	Custodian	1.00	FTE	72,000.00	72,000.00	1.00	FTE	72,000.00	72,000.00	-	
24		Custodian - Contracted	6.50	FTE	44,615.38	289,999.97	6.50	FTE	44,615.38	289,999.97	-	
25	Middle School	Close Pools	1.00	LS	140,000.00	140,000.00	1.00	LS	140,000.00	140,000.00	-	Close all Middle School Pools.
26	Central Office	Furniture	1.00	LS	60,000.00	60,000.00	1.00	LS	60,000.00	60,000.00	-	This amount was spent last year on furniture. No furniture spend is included in this proposed version of the 2023-24 budget.
27		Technology Assistant	2.00	FTE	30,000.00	60,000.00	2.00	FTE	30,000.00	60,000.00	-	
28		Technology Coaches	12.00	EPED	3,700.00	44,400.00	12.00	EPED	3,700.00	44,400.00	-	
29		Reduction in use of Color Copying	1.00	LS	95,000.00	95,000.00	1.00	LS	95,000.00	95,000.00	-	

GROSSE POINTE PUBLIC SCHOOL SYSTEM
Trustee-Initiated Budget Adjustments Compilation 2023-24

			Administration Proposal				Compilation - Alternative Proposed Cuts					
Item No.	School or Department	Reduction Description	Units	U/M	Unit Value	Total Proposed Reduction	Units	U/M	Unit Value	2023-24 Savings Over 2022-23	Savings Over Administration Savings 23/24	Comments/Notes/Requests
30	Elementary School	Teacher Reduction	2.00	FTE	130,000.00	260,000.00	2.00	FTE	130,000.00	260,000.00	-	Reduce only for enrollment. Do not impact special elementary programs.
31	Parcells 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	1.00	FTE	130,000.00	130,000.00	-	Reduce for enrollment only.
32	Pierce 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	1.00	FTE	130,000.00	130,000.00	-	Reduce for enrollment only.
33	North High School	Teacher Reduction	3.20	FTE	130,000.00	416,000.00	7.20	FTE	130,000.00	936,000.00	520,000.00	Increase student-to-teacher ratio to 22.9:1
34	South High School	Teacher Reduction	3.80	FTE	130,000.00	494,000.00	5.70	FTE	130,000.00	741,000.00	247,000.00	Increase student-to-teacher ratio to 22.9:1
35	Central Office	Director of Elementary PreK Instruction	0.15	FTE	242,393.33	36,359.00	0.15	FTE	242,393.33	36,359.00	-	No change in employment. 0.15 FTE will be paid through the Community Services Fund to align with the amount of time spent working on our preschool and kids club programs.
36	Central Office	Communications Coordinator					1.00	FTE	99,436.00	99,436.00	99,436.00	Reduce Communications to 1.0 FTE total.
37	North High School	Counselor					1.00	FTE	143,000.00	143,000.00	143,000.00	Adjust counselor-to-student ratio to 1:275
38	South High School	Counselor					1.00	FTE	143,000.00	143,000.00	143,000.00	Adjust counselor-to-student ratio to 1:275
39	South High School	School Resource Officer					1.00	FTE	(140,000.00)		-	Provide funding to provide for a School Resource Officer in each HS, unless another fund source is available.
40	North High School	School Resource Officer					1.00	FTE	(60,885.00)		-	The District to pay 2/3rd of the additional cost (\$246,000) over three years that is above the state grant to provide for a school resource officer at North. Possible use of security funds to bridge this gap.
41	All schools	Safety measures for windows					1.00	LS	(50,000.00)		-	Possible funding through security funds.
42		Virtual Mental Health					1.00	LS	(89,500.00)	(89,500.00)	(89,500.00)	
43		Enrollment Marketing Study					1.00	LS	(10,000.00)	(10,000.00)	(10,000.00)	
44		Branding					1.00	LS	(50,000.00)	(50,000.00)	(50,000.00)	
Total:						\$ 4,328,728.97	Total:			\$ 4,997,257.97	\$ 668,529.00	

GROSSE POINTE PUBLIC SCHOOL SYSTEM
Trustee-Initiated Budget Adjustments Resolution 2023-24

Item No.	School or Department	Reduction Description	Compilation - Alternative Proposed Cuts				Comments/Notes/Requests
			Units	U/M	Unit Value	2023-24 Savings Over 2022-23	
01		Teacher Attrition	1.00	LS	100,000.00	100,000.00	
02		Eliminate Elementary Spanish	1.00	FTE	130,000.00	130,000.00	
03		Compress Specials Schedule (as a result of Elementary Spanish being eliminated)	1.50	FTE	130,000.00	195,000.00	
04		Skip Refreshing Musical Instruments	1.00	LS	100,000.00	100,000.00	One time savings if skipped for one year
05		Emotionally Impaired (EI) Teacher	0.50	FTE	130,000.00	65,000.00	
06		Learning Resource (LRC) Teacher	0.50	FTE	130,000.00	65,000.00	
07		Transition Coordinator	1.00	FTE	130,000.00	130,000.00	Moving to Special Ed budget
08	Elementary School	Paraprofessionals	5.00	FTE	45,000.00	225,000.00	Reduction of paraprofessionals strictly due to enrollment loss. No change to elementary school experience.
09	Middle School	Paraprofessionals	1.00	FTE	45,000.00	45,000.00	Reduction of paraprofessionals strictly due to enrollment loss. No change to middle school experience.
10	High School	Paraprofessionals	2.00	FTE	45,000.00	90,000.00	Reduction of paraprofessionals strictly due to enrollment loss.
11	High School	Contracted Security	2.00	FTE	30,000.00	60,000.00	
12	Districtwide	Extra Help/Timesheets	1.00	LS	105,000.00	105,000.00	
13	Districtwide	Extra Pay for Extra Duty - Position Control	1.00	LS	74,500.00	74,500.00	
14		District Science Coordinator	0.50	FTE	44,000.00	22,000.00	
15		Fifth Grade Level Leaders	3.00	EPED	7,250.00	21,750.00	
16	High School	Secretary	2.00	FTE	40,656.50	81,313.00	
17	Central Office	Communications Coordinator	1.00	FTE	121,000.00	121,000.00	Due to staff member resignation.
18	Central Office	Accounts Payable	1.00	FTE	80,000.00	80,000.00	
19	Central Office	Business Operations Assistant	0.50	FTE	112,000.00	56,000.00	Not eliminated - change in funding source.
20	Elementary School	Custodian	1.00	FTE	72,000.00	72,000.00	
21		Custodian - Contracted	6.50	FTE	44,615.38	289,999.97	
22	Middle School	Close Pools	1.00	LS	140,000.00	140,000.00	Close all Middle School Pools.
23	Central Office	Furniture	1.00	LS	60,000.00	60,000.00	This amount was spent last year on furniture. No furniture spend is included in this proposed version of the 2023-24 budget.
24		Technology Assistant	2.00	FTE	30,000.00	60,000.00	
25		Technology Coaches	12.00	EPED	3,700.00	44,400.00	
26		Reduction in use of Color Copying	1.00	LS	95,000.00	95,000.00	
27	Elementary School	Teacher Reduction	2.00	FTE	130,000.00	260,000.00	Reduce only for enrollment. Do not impact special elementary programs.
28	Parcells 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	Reduce for enrollment only.

GROSSE POINTE PUBLIC SCHOOL SYSTEM
Trustee-Initiated Budget Adjustments Resolution 2023-24

Item No.	School or Department	Reduction Description	Compilation - Alternative Proposed Cuts				Comments/Notes/Requests
			Units	U/M	Unit Value	2023-24 Savings Over 2022-23	
29	Pierce 5th	Teacher Reduction	1.00	FTE	130,000.00	130,000.00	Reduce for enrollment only.
30	North High School	Teacher Reduction	7.20	FTE	130,000.00	936,000.00	Increase student-to-teacher ratio to 22.9:1
31	South High School	Teacher Reduction	5.70	FTE	130,000.00	741,000.00	Increase student-to-teacher ratio to 22.9:1
32	Central Office	Director of Elementary PreK Instruction	0.15	FTE	242,393.33	36,359.00	No change in employment. 0.15 FTE will be paid through the Community Services Fund to align with the amount of time spent working on our preschool and kids club programs.
33	Central Office	Communications Coordinator	1.00	FTE	99,436.00	99,436.00	Reduce Communications to 1.0 FTE total.
34	North High School	Counselor	1.00	FTE	143,000.00	143,000.00	Adjust counselor-to-student ratio to 1:275
35	South High School	Counselor	1.00	FTE	143,000.00	143,000.00	Adjust counselor-to-student ratio to 1:275
36	South High School	School Resource Officer	1.00	FTE	(140,000.00)		Provide funding through the General Fund to provide for a School Resource Officer in the 2023-24 School Year in each HS, unless another source of funds is available.
37	North High School	School Resource Officer	1.00	FTE	(60,885.00)		The District to pay 2/3rd of the additional cost (\$246,000) over three years that is above the state grant to provide for a school resource officer at North. Possible use of security funds to bridge this gap.
38	All schools	Safety measures for windows	1.00	LS	(50,000.00)		Possible funding through security funds.
39		Virtual Mental Health	1.00	LS	(89,500.00)	(89,500.00)	
40		Enrollment Marketing Study	1.00	LS	(10,000.00)	(10,000.00)	
41		Branding	1.00	LS	(50,000.00)	(50,000.00)	
Total:						\$ 4,997,257.97	