

Grosse Pointe Public School System
Budget Planning Modeling Utility - Summary Page

	(Actuals)	(Projected)	(Projected)	(Projected)	(Projected)
	2007-08	2008-09	2009-10	2010-11	2011-12
Assumptions					
MPSERS Rate	16.72%	16.54%	16.94%	19.94%	21.54%
State Foundation Allowance Change		0.29%	0.00%	-0.50%	0.00%
Health Care Expense Growth Rate		2.11%	5.00%	5.00%	5.00%
Other Variable Expense Growth Rate*		-3.52%	-9.00%	0.00%	0.00%
General Ed. Student FTE Growth Rate		-2.67%	-1.70%	-1.44%	-1.44%

* Excludes one time Gaffney categoricals.

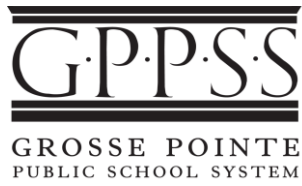
Expenditures and Transfers Out					
Total Direct Compensation	\$62,560,838	\$63,814,210	\$62,507,548	\$62,697,659	\$63,264,758
Health Care Expense	\$10,124,781	\$10,338,278	\$10,538,127	\$11,065,034	\$11,618,285
MPSERS Expense	\$10,460,172	\$10,554,870	\$10,588,779	\$12,501,913	\$13,627,229
FICA Expense	\$4,785,904	\$4,881,787	\$4,781,827	\$4,796,371	\$4,839,754
Total Other Variable Expenses	\$17,513,922	\$17,847,927	\$15,190,783	\$14,990,783	\$14,990,783
All General Fund/ SS Fund Expenditures	\$105,445,617	\$107,437,073	\$103,607,065	\$106,051,759	\$108,340,810
Transfer to Capital Projects Fund	\$400,000	\$0	\$0	\$0	\$0
Transfer to Debt Fund	\$668,000	\$674,000	\$684,000	\$692,606	\$699,018
Total Expenditures and Transfers	\$106,513,617	\$108,111,073	\$104,291,065	\$106,744,365	\$109,039,828

Revenues and Transfers In					
General Fund Revenue - All Sources	\$107,157,293	\$105,704,383	\$102,657,273	\$101,439,526	\$100,239,315
School Services Fund Revenue	\$1,234,773	\$1,633,792	\$1,633,792	\$1,633,792	\$1,633,792
Total Revenues	\$108,392,066	\$107,338,175	\$104,291,065	\$103,073,318	\$101,873,107

Annual Net and Fund Equity					
Net Annual Surplus / (Shortfall)	\$1,878,450	(\$772,897)	\$0	(\$3,671,047)	(\$7,166,720)
Beginning General Fund and SSF Equity	\$18,287,472	\$20,333,766	\$19,560,869	\$19,560,869	\$15,889,822
Ending General Fund and SSF Equity	\$20,165,922	\$19,560,869	\$19,560,869	\$15,889,822	\$8,723,102
Fund Equity as Percent of GF Revenue	18.8%	18.5%	19.1%	15.7%	8.7%
Fund Equity as Percent of GF Expenditures	19.1%	18.2%	18.9%	15.0%	8.1%

Other Statistics and Ratios					
Total FTE Employees	950.87	961.37	909.26	907.26	906.26
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,172.11	8,054.43	7,938.45
Total Expenditures Per Pupil	\$12,401	\$12,933	\$12,762	\$13,253	\$13,736
Total Revenue Per Pupil	\$12,620	\$12,840	\$12,762	\$12,797	\$12,833
Human Resources Expense Per Pupil	\$10,238	\$10,717	\$10,819	\$11,306	\$11,759
HR Expense/Pupil as % of Total Exp./Pupil	82.6%	82.9%	84.8%	85.3%	85.6%
Non-HR Exp/Pupil as % of Total Exp./Pupil	16.4%	16.5%	14.6%	14.0%	13.7%

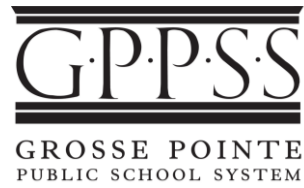
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**Grosse Pointe Public School System
Budget Planning Modeling Utility - Revenue Data**

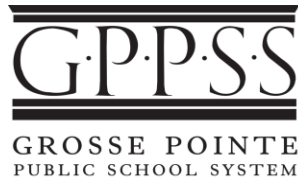
	(Actuals) 2007-08	(Projected) 2008-09	(Projected) 2009-10	(Projected) 2010-11	(Projected) 2011-12
Student Enrollment					
General Ed. Spring FTE's (Previous Yr. 25% weight)	8,599.87	8,520.89	8,265.44		
General Ed. Fall FTE's (In Yr., 75% weight)	8,585.44	8,305.67	8,141.00		
<i>Blended Student Enrollment FTE's</i>	8,589.05	8,359.48	8,172.11	8,054.43	7,938.45
State Revenue					
State Aid Per Pupil	\$7,341	\$7,362	\$7,362	\$7,362	\$7,362
State Foundation Allowance Total	\$63,067,286	\$61,538,777	\$60,163,074	\$59,296,726	\$58,442,853
State Categorical Funding Factor			0.0%	0.0%	0.0%
State Categorical Funding	\$6,821,050	\$6,807,505	\$6,807,505	\$6,807,505	\$6,807,505
Gaffney Sec. 99 Funds	\$350,000	\$1,050,000	N/A	N/A	N/A
20J Funding Per Pupil	\$198	\$198	\$198	\$198	\$198
20J Funds	\$1,701,404	\$1,655,928	\$1,618,813	\$1,595,502	\$1,572,527
<i>TOTAL STATE REVENUE</i>	\$71,939,740	\$71,052,210	\$68,589,392	\$67,699,733	\$66,822,885
Local Revenue					
Hold Harmless Property Tax (Gap) Millage Per Pupil	\$1,893	\$1,893	\$1,893	\$1,893	\$1,893
Hold Harmless Property Tax (Gap) Millage	\$16,219,184	\$15,855,531	\$15,469,804	\$15,247,039	\$15,027,482
Non-Homestead Property Tax Millage Per Pupil	\$894	\$896	\$895	\$895	\$895
Non-Homestead Property Tax Millage	\$7,459,199	\$7,693,869	\$7,314,038	\$7,208,716	\$7,104,911
<i>TOTAL LOCAL REVENUE</i>	\$23,678,383	\$23,549,400	\$22,783,843	\$22,455,755	\$22,132,392
County Revenue					
County Revenue Factor			0.0%	0.0%	0.0%
County	\$7,184,149	\$6,542,192	\$6,542,192	\$6,542,192	\$6,542,192
Miscellaneous County Grants	\$67,965	\$70,000	\$70,000	\$70,000	\$70,000
<i>TOTAL COUNTY REVENUE</i>	\$7,252,114	\$6,612,192	\$6,612,192	\$6,612,192	\$6,612,192
Federal Revenue					
Federal Revenue Factor			0.0%	0.0%	0.0%
Title I	\$289,450	\$502,373	\$502,373	\$502,373	\$502,373
Title II, Part A & D	\$192,155	\$188,000	\$188,000	\$188,000	\$188,000
Title IV, Drug Free Schools	\$0	\$32,000	\$32,000	\$32,000	\$32,000
Title V, Part A	\$1,808	\$1,800	\$1,800	\$1,800	\$1,800
Flow Through Grants	\$1,541,366	\$1,673,250	\$1,673,250	\$1,673,250	\$1,673,250
Technology, Transition Grants	\$2,104	\$7,300	\$7,300	\$7,300	\$7,300
Medicaid	\$193,009	\$195,000	\$195,000	\$195,000	\$195,000
IDEA-Pre-school	\$97,461	\$102,858	\$102,858	\$102,858	\$102,858
<i>TOTAL FEDERAL REVENUE</i>	\$2,317,353	\$2,702,581	\$2,702,581	\$2,702,581	\$2,702,581
Other Revenue					
Other Revenue Factor			0.0%	0.0%	0.0%
Tax Adjustments/Write-offs	\$0	\$0	\$0	\$0	\$0
Delinquent Taxes	\$19,966	\$30,000	\$30,000	\$30,000	\$30,000
Tuition	\$391,543	\$373,000	\$373,000	\$373,000	\$373,000
Interest Income	\$525,035	\$175,000	\$175,000	\$175,000	\$175,000
Sales	\$718	\$63,000	\$63,000	\$63,000	\$63,000
Community Education	\$267,113	\$390,000	\$390,000	\$390,000	\$390,000
Kid Club/Camp O' Fun/NEW Preschool	\$475,147	\$555,000	\$736,265	\$736,265	\$736,265
Rental Income	\$183,784	\$140,000	\$140,000	\$140,000	\$140,000
Miscellaneous Income	\$106,397	\$62,000	\$62,000	\$62,000	\$62,000
<i>TOTAL OTHER REVENUE</i>	\$1,969,703	\$1,788,000	\$1,969,265	\$1,969,265	\$1,969,265
<i>TOTAL GENERAL FUND REVENUE</i>	\$107,157,293	\$105,704,383	\$102,657,273	\$101,439,526	\$100,239,315
School Services Fund Revenue					
School Svcs Fund Revenue Factor			0.0%	0.0%	0.0%
Food Sales	\$1,046,629	\$1,415,592	\$1,415,592	\$1,415,592	\$1,415,592
Interest Income	\$1,805	\$3,200	\$3,200	\$3,200	\$3,200
Sales	\$0	\$0	\$0	\$0	\$0
Advertising	\$0	\$0	\$0	\$0	\$0
Admissions	\$0	\$0	\$0	\$0	\$0
Lunch Milk Reinburse	\$42,205	\$40,000	\$40,000	\$40,000	\$40,000
Federal Lunch Re-imburse	\$144,134	\$150,000	\$150,000	\$150,000	\$150,000
State Commodities/ Bonuses	\$0	\$25,000	\$25,000	\$25,000	\$25,000
<i>TOTAL SCHOOL SVCS FUND REVENUE</i>	\$1,234,773	\$1,633,792	\$1,633,792	\$1,633,792	\$1,633,792

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**Grosse Pointe Public School System
Budget Modeling Utility - HR Summary Page**

	<i>(Actuals)</i>	<i>(Projected)</i>	<i>(Projected)</i>
	2007-08	2008-09	2009-10
Teachers			
Full Time Equivalent Employees	602.8	603.7	566.2
Total Direct Compensation	\$48,417,099	\$49,523,248	\$48,416,311
Total Indirect Compensation	\$18,486,778	\$18,933,815	\$18,901,523
Total Comp. as % of GF Expenditure	62.8%	63.3%	64.5%
Avg. Total Compensation per FTE	\$110,989	\$113,405	\$118,905
Building Administration			
Full Time Equivalent Employees	26.0	25.0	26.0
Total Direct Compensation	\$3,087,198	\$3,021,052	\$3,158,940
Total Indirect Compensation	\$1,137,013	\$1,057,149	\$1,119,457
Total Comp. as % of GF Expenditure	4.0%	3.8%	4.1%
Avg. Total Compensation per FTE	\$162,470	\$163,128	\$164,554
Plant/Custodial Staff			
Full Time Equivalent Employees	75.0	76.0	76.0
Total Direct Compensation	\$3,289,249	\$3,251,087	\$3,214,332
Total Indirect Compensation	\$1,410,154	\$1,410,979	\$1,446,172
Total Comp. as % of GF Expenditure	4.3%	4.3%	4.5%
Avg. Total Compensation per FTE	\$62,659	\$61,343	\$61,322
Clerical Staff			
Full Time Equivalent Employees	59.4	61.0	57.9
Total Direct Compensation	\$2,204,419	\$2,274,063	\$2,193,264
Total Indirect Compensation	\$1,228,543	\$1,189,211	\$1,172,087
Total Comp. as % of GF Expenditure	3.2%	3.2%	3.2%
Avg. Total Compensation per FTE	\$57,794	\$56,775	\$58,124
Teacher/Classroom Asst. Staff			
Full Time Equivalent Employees	147.6	153.0	141.6
Total Direct Compensation	\$2,724,285	\$2,795,113	\$2,643,341
Total Indirect Compensation	\$2,101,001	\$2,156,366	\$2,098,590
Total Comp. as % of GF Expenditure	4.5%	4.6%	4.5%
Avg. Total Compensation per FTE	\$32,692	\$32,363	\$33,488
Paraprofessional Staff			
Full Time Equivalent Employees	11.92	11.92	11.71
Total Direct Compensation	\$309,431	\$317,210	\$319,663
Total Indirect Compensation	\$196,893	\$202,408	\$198,207
Total Comp. as % of GF Expenditure	0.5%	0.5%	0.5%
Avg. Total Compensation per FTE	\$42,477	\$43,592	\$44,225
Non-Instructional Staff			
Full Time Equivalent Employees	16.2	18.8	17.9
Total Direct Compensation	\$1,334,427	\$1,428,412	\$1,345,021
Total Indirect Compensation	\$520,004	\$548,888	\$531,907
Total Comp. as % of GF Expenditure	1.7%	1.8%	1.8%
Avg. Total Compensation per FTE	\$114,825	\$105,176	\$104,856
Executive Administrative Staff			
Full Time Equivalent Employees	5.0	5.0	5.0
Total Direct Compensation	\$769,992	\$777,071	\$777,071
Total Indirect Compensation	\$241,896	\$243,403	\$249,283
Total Comp. as % of GF Expenditure	1.0%	0.9%	1.0%
Avg. Total Compensation per FTE	\$202,378	\$204,095	\$205,271
Technology Support Staff			
Full Time Equivalent Employees	7.0	7.0	7.0
Total Direct Compensation	\$424,737	\$426,953	\$439,606
Total Indirect Compensation	\$182,574	\$182,717	\$191,508
Total Comp. as % of GF Expenditure	0.6%	0.6%	0.6%
Avg. Total Compensation per FTE	\$86,759	\$87,096	\$90,159
TOTALS			
Full Time Equivalent Employees	950.9	961.4	909.3
Total Direct Compensation	\$62,560,838	\$63,814,210	\$62,507,548
Total Indirect Compensation	\$25,504,857	\$25,924,936	\$25,908,733
Total Comp. as % of GF Expenditure	82.68%	83.01%	84.78%



Grosse Pointe Public School System Budget Planning Modeling Utility - Variable Expense Data				
Actuals	Projected	Projected	Projected	Projected
2007-08	2008-09	2009-10	2010-11	2011-12

Purchased Services					
Contracted Substitutes (Salary and Hourly)	\$2,980,612	\$2,041,000	\$1,811,837	\$1,811,837	\$1,811,837
Transportation	\$681,749	\$670,000	\$590,412	\$590,412	\$590,412
Water	\$173,193	\$200,000	\$200,000	\$200,000	\$200,000
Telephone	\$271,203	\$302,000	\$274,000	\$274,000	\$274,000
Property Insurance	\$242,575	\$273,000	\$273,000	\$273,000	\$273,000
Audit/Student Legal	\$110,800	\$54,000	\$54,000	\$54,000	\$54,000
Legal	\$239,777	\$256,000	\$256,000	\$256,000	\$256,000
Repairs and Maintenance	\$2,521,634	\$2,120,000	\$1,840,902	\$1,840,902	\$1,840,902
WRESA Fees	\$247,238	\$209,500	\$209,500	\$209,500	\$209,500
Software Licenses	\$460,000	\$460,000	\$343,210	\$343,210	\$343,210
Other	\$126,270	\$103,000	\$60,952	\$60,952	\$60,952
School Services Fund Purchased Svcs	\$1,288,697	\$1,596,685	\$1,541,051	\$1,541,051	\$1,541,051
Purchased Services Total	\$9,343,748	\$8,285,185	\$7,454,864	\$7,454,864	\$7,454,864

Other Fringe Benefits					
Workers Compensation	\$311,012	\$139,000	\$139,000	\$139,000	\$139,000
Unemployment	\$155,516	\$116,235	\$300,000	\$100,000	\$100,000
Other Fringe Benefits Total	\$466,528	\$255,235	\$439,000	\$239,000	\$239,000

Supplies					
Gas	\$981,884	\$1,013,000	\$1,013,000	\$1,013,000	\$1,013,000
Electricity	\$1,178,877	\$1,140,000	\$1,140,000	\$1,140,000	\$1,140,000
Textbooks	\$332,333	\$850,000	\$325,000	\$325,000	\$325,000
Custodial Supplies	\$894,553	\$718,000	\$586,000	\$586,000	\$586,000
Teaching Supplies	\$713,727	\$953,000	\$803,000	\$803,000	\$803,000
Office Supplies	\$229,813	\$251,000	\$224,661	\$224,661	\$224,661
Other	\$87,268	\$63,000	\$51,000	\$51,000	\$51,000
Other (School Services Fund)	\$109,811	\$26,497	\$17,285	\$17,285	\$17,285
Supplies Total	\$4,528,266	\$5,014,497	\$4,159,946	\$4,159,946	\$4,159,946

Capital Expenses					
Vehicles	\$35,848	\$70,000	\$50,000	\$50,000	\$50,000
Technology (Non-Categorical)	\$709,473	\$1,236,000	\$1,086,236	\$1,086,236	\$1,086,236
Categorical Funding Technology	\$100,000	\$1,050,000	\$0	\$0	\$0
Other	\$152,819	\$259,000	\$229,000	\$229,000	\$229,000
Capital Expenses Total	\$998,140	\$2,615,000	\$1,365,236	\$1,365,236	\$1,365,236

Non-Union HR Expenses					
EPED	\$1,293,240	\$900,010	\$900,010	\$900,010	\$900,010
Summer School	\$95,000	\$40,000	\$38,600	\$38,600	\$38,600
Summer Building Maintenance	\$50,000	\$45,000	\$30,000	\$30,000	\$30,000
Kids Club/NEW Preschool	\$325,000	\$300,000	\$471,265	\$471,265	\$471,265
Camp O'Fun Summer Help	\$45,000	\$34,000	\$32,000	\$32,000	\$32,000
PAC Student Support	\$130,000	\$130,000	\$111,002	\$111,002	\$111,002
Community Ed. Other HR	\$35,000	\$25,000	\$20,000	\$20,000	\$20,000
Temporary Help	\$100,000	\$100,000	\$67,860	\$67,860	\$67,860
Extended School Year - Spec. Ed.	\$104,000	\$104,000	\$101,000	\$101,000	\$101,000
Non-Union HR Costs Total	\$2,177,240	\$1,678,010	\$1,771,737	\$1,771,737	\$1,771,737

Total Variable Expenses	\$17,513,922	\$17,847,927	\$15,190,783	\$14,990,783	\$14,990,783
Variable Expense Per Pupil	\$2,039	\$2,135	\$1,859	\$1,861	\$1,888