



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

	(Actual) 2007-08	(Actual) 2008-09	(Actual) 2009-10	(Actual) 2010-11	(Actual) 2011-12	(Revised 5/9/13) 2012-13	(Projected) 2013-14	(Projected) 2014-15	(Projected) 2015-16	(Projected) 2016-17
Rate	16.72%	16.54%	16.94%	20.43%	24.46%	25.36%	24.46%	24.46%	24.46%	24.46%
Other One Time Income per Pupil		\$17.00	(\$154)	(\$170.00)	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Expense Growth Rate		2.11%	-3.58%	-4.05%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%
Other Variable Expense Growth Rate		-4.44%	6.78%	-5.63%	-9.93%	-3.00%	-6.25%	-1.28%	-1.22%	
General Ed. Student FTE Change		(279.8)	(133.0)	(47.0)	(4.8)	(44.5)	(40.0)	0.0	0.0	0.0

Expenditures and Transfers Out										
Total Direct Compensation	\$63,973,078	\$65,368,795	\$62,970,174	\$58,924,320	\$60,375,101	\$58,366,444	\$54,052,928	\$53,703,187	\$54,062,197	\$54,805,776
Health Care Expense - Gross	\$10,124,781	\$10,338,278	\$9,967,942	\$10,411,427	\$10,626,502	\$11,121,000	\$11,455,000	\$10,116,984	\$10,724,003	\$11,367,443
Employee Health Care Contributions				(\$846,938)	(\$842,788)	(\$1,500,000)	(\$2,200,000)	(\$2,092,367)	(\$2,217,909)	(\$2,350,984)
MPERS (Retirement) Expense	\$10,696,299	\$10,811,999	\$10,660,053	\$12,008,097	\$14,767,750	\$14,801,730	\$13,221,346	\$13,135,800	\$13,223,613	\$13,405,493
FICA Expense	\$4,893,940	\$5,000,713	\$4,794,310	\$4,304,302	\$4,401,823	\$4,253,241	\$3,937,422	\$3,912,603	\$3,938,990	\$3,993,643
Total Other Variable Expenses	\$13,026,101	\$12,447,459	\$13,291,311	\$12,543,183	\$13,183,601	\$12,740,970	\$11,945,232	\$11,792,044	\$11,648,660	\$11,648,660
Other Cost Reduction or Revenue Increases					\$1,573,220					
<b>General Fund Expenditures</b>	<b>\$102,714,199</b>	<b>\$103,967,244</b>	<b>\$101,683,790</b>	<b>\$97,344,392</b>	<b>\$104,085,209</b>	<b>\$99,783,384</b>	<b>\$92,411,928</b>	<b>\$90,568,250</b>	<b>\$91,379,553</b>	<b>\$92,870,031</b>
Transfer to Debt Fund	\$668,000	\$674,000	\$684,000	\$692,606	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000
Transfer to Other Funds	\$1,780,000	\$1,328,000	\$941,000	\$941,000	(\$536,876)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$105,162,199</b>	<b>\$105,969,244</b>	<b>\$103,308,790</b>	<b>\$98,977,998</b>	<b>\$104,223,332</b>	<b>\$100,458,384</b>	<b>\$93,086,928</b>	<b>\$91,243,250</b>	<b>\$92,054,553</b>	<b>\$93,545,031</b>

Revenues and Transfers In										
General Fund Revenue - All Sources	\$107,157,294	\$105,881,517	\$100,062,765	\$97,729,008	\$96,593,203	\$96,254,578	\$96,214,802	\$96,168,096	\$96,168,096	\$96,168,096
<b>Total Revenues</b>	<b>\$107,157,294</b>	<b>\$105,881,517</b>	<b>\$100,062,765</b>	<b>\$97,729,008</b>	<b>\$96,593,203</b>	<b>\$96,254,578</b>	<b>\$96,214,802</b>	<b>\$96,168,096</b>	<b>\$96,168,096</b>	<b>\$96,168,096</b>

Annual Net and Fund Equity										
Net Annual Surplus / (Shortfall)	\$1,995,096	(\$87,727)	(\$3,246,025)	(\$1,248,990)	(\$7,630,129)	(\$4,203,807)	\$3,127,874	\$4,924,846	\$4,113,542	\$2,623,064
Beginning General Fund Equity	\$18,241,862	\$20,236,957	\$20,149,230	\$16,903,205	\$13,844,149	\$6,214,019	\$2,010,212	\$5,138,086	\$10,062,932	\$14,176,474
Fund Equity Used for ERI				(\$1,810,067)	(\$1,642,562)	\$0	\$0	\$0	\$0	\$0
Ending General Fund Equity	\$20,236,957	\$20,149,230	\$16,903,205	\$13,844,149	\$6,214,019	\$2,010,212	\$5,138,086	\$10,062,932	\$14,176,474	\$16,799,539
Fund Equity as Percent of GF Revenue	18.89%	19.03%	16.89%	14.17%	6.43%	2.09%	5.34%	10.46%	14.74%	17.47%
Fund Equity as Percent of GF Expenditures	19.24%	19.01%	16.36%	13.99%	5.96%	2.00%	5.52%	11.03%	15.40%	17.96%

Other Statistics and Ratios										
Total FTE Employees	951.87	962.37	917.33	880.80	882.97	872.50	859.30	859.30	2195246.27	1212137.39
Ratio of Students to Teachers	14.2	13.8	14.1	14.3	14.3	14.3	14.6	14.6	14.6	14.6
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,195.88	8,139.07	8,144.58	8,082.84	8,041.44	8,036.75	8,036.75	8,036.75
Total Expenditures Per Pupil	\$12,244	\$12,677	\$12,605	\$12,161	\$12,797	\$12,429	\$11,576	\$11,353	\$11,454	\$11,640
Total Revenue Per Pupil	\$12,476	\$12,666	\$12,209	\$12,007	\$11,860	\$11,909	\$11,965	\$11,966	\$11,966	\$11,966
Revenue less Expenditure per Pupil	\$232	(\$10)	(\$396)	(\$153)	(\$937)	(\$520)	\$389	\$613	\$512	\$326

Expenses per Pupil										
Total Direct Compensation	\$7,448	\$7,820	\$7,683	\$7,240	\$7,413	\$7,221	\$6,722	\$6,682	\$6,727	\$6,819
Health Care Expense - Net	\$1,179	\$1,237	\$1,216	\$1,175	\$1,201	\$1,190	\$1,151	\$998	\$1,058	\$1,122
MPERS (Retirement) Expense	\$1,245	\$1,293	\$1,301	\$1,475	\$1,813	\$1,831	\$1,644	\$1,634	\$1,645	\$1,668
FICA Expense	\$570	\$598	\$585	\$529	\$540	\$526	\$490	\$487	\$490	\$497
Total Other Variable Expenses and Debt Exp.	\$1,802	\$1,729	\$1,820	\$1,742	\$1,829	\$1,660	\$1,569	\$1,551	\$1,533	\$1,533

Expenses per Pupil as % of Revenue/Pupil										
Total Direct Compensation	60%	62%	63%	60%	63%	61%	56%	56%	56%	57%
Health Care Expense - Net	9%	10%	10%	10%	10%	10%	10%	8%	9%	9%
MPERS (Retirement) Expense	10%	10%	11%	12%	15%	15%	14%	14%	14%	14%
FICA Expense	5%	5%	5%	4%	5%	4%	4%	4%	4%	4%
Total Other Variable Expenses	14%	14%	15%	15%	15%	14%	13%	13%	13%	13%
Total Expenditure/Pupil as % of Rev./Pupil	98%	100%	103%	101%	108%	104%	97%	95%	96%	97%

Expenses per Employee										
Total Direct Compensation	\$67,208	\$67,925	\$68,645	\$66,899	\$68,377	\$66,896	\$62,903	\$62,496	\$25	\$45
Total Indirect Compensation	\$27,015	\$27,174	\$27,713	\$29,379	\$32,791	\$32,866	\$30,739	\$29,178	\$12	\$22
Health Care Expense - Net	\$10,637	\$10,743	\$10,866	\$10,859	\$11,080	\$11,027	\$10,770	\$9,339	\$4	\$7
MPERS (Retirement) Expense	\$11,237	\$11,235	\$11,621	\$13,633	\$16,725	\$16,965	\$15,386	\$15,287	\$6	\$11
FICA Expense	\$5,141	\$5,196	\$5,226	\$4,887	\$4,985	\$4,875	\$4,582	\$4,553	\$2	\$3
Total Compensation	\$94,223	\$95,098	\$96,358	\$96,277	\$101,168	\$99,762	\$93,642	\$91,675	\$36	\$67