

Deficit Elimination Plan

Redford Union School District #1

Account	Actual 2010-11	Board Adopted Budget 2011-12	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2012-13	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2013-14	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2014-15	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	
1	Beginning Fund Equity:	(\$1,573,791)	(\$2,367,220)		(\$2,292,643)			(\$1,210,500)			\$145,093			#DIV/0!			
2	Add: Revenues																
3 11x	Local Sources	\$3,299,011	\$3,282,533	(\$16,478)	-0.50%	\$3,317,533	\$35,000	1.07%	\$3,336,533	\$19,000	0.57%	\$0	(\$3,336,533)	-100.00%	\$0	\$0	0.00%
4 51x	Local Rec'd Thru Another Public Sch.	\$319,945	\$319,945	\$0	0.00%	\$319,945	\$0	0.00%	\$319,945	\$0	0.00%	\$0	(\$319,945)	-100.00%	\$0	\$0	0.00%
5 2xx	Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
6 3xx	State Sources	\$19,933,180	\$19,806,844	(\$126,336)	-0.63%	\$19,488,035	(\$318,809)	-1.61%	\$19,488,035	\$0	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 4xx	Federal Sources	\$4,077,364	\$2,594,250	(\$1,483,114)	-36.37%	\$2,594,250	\$0	0.00%	\$2,594,250	\$0	0.00%	\$0	(\$2,594,250)	-100.00%	\$0	\$0	0.00%
8 52x-6xx	Incoming Transfers & Other	\$1,637,598	\$1,457,598	(\$180,000)	-10.99%	\$1,824,060	\$366,462	25.14%	\$1,474,060	(\$350,000)	-19.19%	\$0	(\$1,474,060)	-100.00%	\$0	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$29,267,098	\$27,461,170	(\$1,805,928)	-6.17%	\$27,543,823	\$82,653	0.30%	\$27,212,823	(\$331,000)	-1.20%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	TOTAL RESOURCES AVAILABLE	\$27,693,307	\$25,093,950	(\$2,599,357)	-9.39%	\$25,251,180	\$157,230	0.63%	\$26,002,323	\$751,143	2.97%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Less: Expenditures																
12 1xx	Classroom Inst.	\$16,508,677	\$15,927,341	(\$581,336)	-3.52%	\$16,110,149	\$182,808	1.15%	\$15,687,481	(\$422,668)	-2.62%	\$0	(\$15,687,481)	-100.00%	\$0	\$0	0.00%
13	Support Services:																
14 21x	Pupil	\$2,425,175	\$2,258,152	(\$167,023)	-6.89%	\$2,216,773	(\$41,379)	-1.83%	\$2,164,951	(\$51,822)	-2.34%	\$0	(\$2,164,951)	-100.00%	\$0	\$0	0.00%
15 22x	Inst. Staff	\$644,902	\$576,101	(\$68,801)	-10.67%	\$571,068	(\$5,033)	-0.87%	\$563,709	(\$7,359)	-1.29%	\$0	(\$563,709)	-100.00%	\$0	\$0	0.00%
16 23x	Gen. Adm.	\$468,699	\$416,354	(\$52,345)	-11.17%	\$405,765	(\$10,589)	-2.54%	\$395,681	(\$10,084)	-2.49%	\$0	(\$395,681)	-100.00%	\$0	\$0	0.00%
17 24x	Sch. Adm.	\$1,577,314	\$1,576,155	(\$1,159)	-0.07%	\$1,518,954	(\$57,201)	-3.63%	\$1,492,083	(\$26,871)	-1.77%	\$0	(\$1,492,083)	-100.00%	\$0	\$0	0.00%
18 25x	Business	\$971,799	\$954,085	(\$17,714)	-1.82%	\$866,399	(\$87,686)	-9.19%	\$822,212	(\$44,187)	-5.10%	\$0	(\$822,212)	-100.00%	\$0	\$0	0.00%
19 26x	Operation & Maintenance	\$4,403,734	\$2,915,972	(\$1,487,762)	-33.78%	\$2,299,032	(\$616,940)	-21.16%	\$2,299,032	\$0	0.00%	\$0	(\$2,299,032)	-100.00%	\$0	\$0	0.00%
20 27x	Transportation	\$1,495,064	\$1,310,365	(\$184,699)	-12.35%	\$1,047,497	(\$262,868)	-20.06%	\$1,047,497	\$0	0.00%	\$0	(\$1,047,497)	-100.00%	\$0	\$0	0.00%
21 28x	Central	\$677,421	\$628,181	(\$49,240)	-7.27%	\$605,866	(\$22,315)	-3.55%	\$592,812	(\$13,054)	-2.15%	\$0	(\$592,812)	-100.00%	\$0	\$0	0.00%
22 29x	Other	\$348,981	\$323,094	(\$25,887)	-7.42%	\$323,485	\$391	0.12%	\$324,000	\$515	0.16%	\$0	(\$324,000)	-100.00%	\$0	\$0	0.00%
23 3xx	Community Services	\$352,286	\$327,286	(\$25,000)	-7.10%	\$326,076	(\$1,210)	-0.37%	\$326,076	\$0	0.00%	\$0	(\$326,076)	-100.00%	\$0	\$0	0.00%
24 41,42,43	Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
25 45x	Facilities Acq	\$3,000	\$0	(\$3,000)	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
26 51x	Debt Service	\$111,723	\$107,853	(\$3,870)	-3.46%	\$104,962	(\$2,891)	-2.68%	\$76,042	(\$28,920)	-27.55%	\$0	(\$76,042)	-100.00%	\$0	\$0	0.00%
27 6xx	Fund Modifications	\$71,752	\$65,654	(\$6,098)	-8.50%	\$65,654	\$0	0.00%	\$65,654	\$0	0.00%	\$0	(\$65,654)	-100.00%	\$0	\$0	0.00%
28	TOTAL EXP. & OUTGOING TRANSFERS	\$30,060,527	\$27,386,593	(\$2,673,934)	-8.90%	\$26,461,680	(\$924,913)	-3.38%	\$25,857,230	(\$604,450)	-2.28%	\$0	(\$25,857,230)	-100.00%	\$0	\$0	0.00%
29	ENDING FUND BALANCE	(\$2,367,220)	(\$2,292,643)	\$74,577	-3.15%	(\$1,210,500)	\$1,082,143	-47.20%	\$145,093	\$1,355,593	-111.99%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Notes:

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NARRATIVE SECTION

1. For which employee groups have negotiations been completed for 2011-12?

Answer: Teachers, Administrator's Association, Educational Assistants Association, Food Service Management Group, Food Service Employee Association, Custodian and Bus Driver Association, and Office Staff Employees.

2. For which employee groups have negotiations not been completed for 2011-12?

Answer: None

3. For which employee groups have negotiations been completed for 2012-13?

Answer: Teachers

4. For which employee groups have negotiations not been completed for 2012-13?

Answer: Administrator's Association, Educational Assistants Association, Food Service Management Group, Food Service Employee Association, Custodian and Bus Driver Association, and Office Staff Employees.

5. When is the next year employee negotiations will be open?

Answer: 2011-12

6. Are projected savings from employee negotiations included in 2011-12?

Answer: Yes

7. Are projected savings from employee negotiations included in 2012-13?

Answer: Yes

8. What factors caused the school district's deficit?

Answer: Unplanned pupil deduct from foundation allowance of \$154 per student, loss of more students than anticipated, call back of teachers laid off, overestimate of section 51c special education state revenue and other revenue.

9. What is the school district's plan to eliminate the deficit?

Answer: Close 3 buildings, move the Adolescent Day Treatment program into one of the district's buildings, add an elementary Gifted Program to attempt to increase enrollment, promote certified Auto Mechanics program to increase enrollment, eliminate pay-to-play to increase enrollment, consolidate or eliminate low class size classes, eliminate teachers by maximizing class sizes, eliminate a media specialist, eliminate a special education teacher consultant(s), eliminate the athletic director, eliminate custodial positions, eliminate a counselor, eliminate a bus mechanic, replace full-time positions with part-time where allowed, reduce summer custodial extra hours, reduce work hours of some staff, reduce athletic transportation, enforce walking distances to eliminate bus runs and cut costs, maximize ridership on buses, require childcare and preschool program to breakeven, pay non-bargaining unit staff through a contract company, reduce membership dues, reduce gas and electricity costs through energy conservation and by closing buildings, contract food service supervision, bid waste disposal seek wage/benefit concessions from bargaining groups privatize custodial transportation and security services

10. What subjects or instructional programs is the district proposing to discontinue or curtail?

Answer: Advanced placement, foreign language and other low class size courses will be evaluated to see if they can be combined, shared with another district or eliminated. The GSRP program will have to be self-supporting or it will be eliminated the following year.

11. What support services would be reduced or eliminated?

Answer: Custodial and transportation services will be reduced. Every other day clean will be implemented. Bus ridership will be maximized to reduce runs. The only district Media Specialist will be reduced to 1 hour per day. One Middle School counselor will be eliminated. Special education teacher consultants and other support staff like social workers, speech therapists and classroom assistants may be reduced if we are overstaffed. Custodial and transportation services will be privatized in 2012-13 unless cost savings can be negotiated. The Athletic Director will be eliminated and the secretary will be increased from .5 to 1.0 FTE. The Human Resources Director will also supervise the Hearing Impaired Center Program. The Middle School Responsibility Room position will be eliminated. Bus Aides will be reduced.

12. What specific steps have been initiated to carry out the plan?

NARRATIVE SECTION

Answer: Several budget meetings were held during the year with brainstorming from the Board, employees and the community. Priorities have been developed and have been used to compile a list of budget reductions to be made over the next 2 1/2 years to eliminate the deficit. This plan will be supported and approved by the Board. Consultants have been hired to review general education staffing and the special education program in an attempt to look for ways to operate more efficiently and reduce costs. Administration will meet with the bargaining groups in an attempt to gain some wage/benefit concessions.

13. Please give the details of staff reductions for instruction, support services, and community services.

Answer: 3.5 general education teachers, 3.5 special education teachers, 1.0 speech teacher, .8 media specialist, .5 athletic director, .5 human resources, 4.0 bus drivers, 10.0 custodians, 1.5 special education classroom assistants, 1.0 responsibility room position, 1.0 counselor, and substitute custodians with costs totalling \$50,000. In 2012-13 if custodial/maintenance and transportation is privatized staff will be reduced by approximately 16.0 custodians and 12.0 bus drivers.

14. Please give the details of any proposed employee wage concessions. Have any of those concessions been adopted?

Answer: No wage concessions have been agreed to yet. Administrators have been meeting with the bargaining groups to attempt to either change health insurance plans to a lower cost plan to save money or to ask for other financial concessions totalling the amount of savings that would have been generated from the health insurance change. The teachers switched to a lower cost plan in 2010-11 and the administrators have tentatively agreed to do so for 2011-12. All non-bargaining group employees will be asked to switch to the lower cost plan for 2011-12.

15. Please submit the most recent board approved budget along with the board resolution with which it was adopted or provide the URL at which it is located.

Answer:

16. Please submit the Board Resolution showing approval of this Deficit Elimination Plan.

Answer:

17. List expected savings to be achieved by eliminating specific extra-curricular activities.

Answer: No extra curricular activities have been eliminated yet but we are looking to potentially share certain sports with other districts to reduce costs.

18. Do you have a sinking fund? If so, what is it designated for?

Answer: No

State Aid Calculation 2010-11	
Memberships:	
Spring 2010 GE FTE	2,788.53 (A1)
Fall 2010 GE FTE	2,786.43 (A2)
Blended GE FTE	2,786.96 (A3)
Spring 2010 SE FTE	473.32 (B1)
Fall 2010 SE FTE	456.72 (B2)
Blended SE FTE	460.87 (B3)
Total FTE BLEND	3,247.83 C
Taxable Value Information	
Non-PRE Taxable Value	\$ 142,657,706.00 (D1)
Millage Rate	0.018 E
Comm. PP Taxable Value	\$ 7,443,500.00 (D2)
Millage Rate	0.006 F
Local Revenue From Millage	2,612,499.708 G
Foundation Information	
2011 Foundation Allowance	\$ 7,331.00 (H1)
Maximum 2011 Fdn	\$ 8,489.00 (H2)
State Share ((lesser of H1, H2) / (G/A3))	\$ 6,393.60 (I)
Local Share (G/A3)	\$ 937.40 (J)
1995 Foundation Allowance	\$ 5,214.83 (K1)
Maximum 1995 Fdin.	\$ 6,500.00 (K2)
State Share of 1995 ((lesser of K1, K2) / (G/C))	\$ 4,410.45 (L)
SE Obligation	
SE Costs	\$ 15,507,791.00 (M1)
SE Transportation Costs	\$ 937,818.00 (M2)
1997 Section 52	\$ 629,131.31 (M3)
1997 Section 58	\$ 90,939.08 (M4)
Original SE Hold Harmless Amt.	720,070.39 (M5)
Current SE Costs (M1) x .0633359998	982,201.45 (M6)
Adjusted Sect. 52 HH level	629,131.31 (M7)
Current SE trans cost (M2) x .704165	660,378.61 (M8)
Adjusted Sect. 58 HH level	90,939.08 (M9)
Adjusted SEHH level	720,070.39 (M10)
SE Costs	
Estimated SE4096	
Estimated SE4094	
Information Available on State Aid Website	http://www.michigan.gov/documents/sehh_79613_7.xls
Information Available on State Aid Website	http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	
Current cost x rate used to determine FY97 amount	lesser of M3 & M6
Current cost x rate used to determine FY97 amount	lesser of M4 & M8
SE Hold Harmless Amt.	

Calculations:	
CY Calculation Info:	
Section 20 (L x A3)	17,818,675.49 N1
Adj for GE Non Residents	14,044.91 N2
Total Section 20 GE Fndtn.	17,832,720.40 N3
SE Fdn. (lesser of H1, H2 xB3)	3,378,637.97 O1
Adj for SE Non Residents	153,877.24 O2
Total SE Fndtn.	3,532,515.21 O3
51a Special Ed Costs * 286138	4,437,368.30 P1
51a Special Ed Trans Cost * 704165	660,378.61 P2
State Obligation for SE Costs	5,097,746.91 P3
Section 51.a3 Hold Harmless	
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4
Total CY State Fdn & SE Oblig.	22,930,467.31 Q
Breakdown of Foundation and SE Obligation	
Section 22a - Proposal A (L*C)	14,324,369.77 R
Section 51c (P3)	5,097,746.91 (P3)
Section 22b (Q-R-P3)	3,508,350.63 S
Proposal A Obligation	
Special Education Obligation based on SE Costs	
Discretionary Payment	

Notes:

State Aid Calculation 2011-12			
Membership:			
Spring 2011 GE FTE	2,788.53	(A1)	SRSD Spring GE Membership FTE
Fall 2011 GE FTE	2,786.43	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	2,786.64	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2011 SE FTE	473.32	(B1)	SRSD Spring SE Membership FTE
Fall 2011 SE FTE	456.72	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	458.38	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,245.02	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 141,082,498.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 7,444,500.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	2,584,151.964	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2012 Foundation Allowance	\$ 6,861.00	(H1)	2011 Foundation Allowance
Maximum 2012 Fdtn	\$ 8,489.00	(H2)	Maximum 2011 Fdtn
State Share ((lesser of H1, H2)-(G/A3)))	\$ 5,933.66	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 927.34	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,214.83	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn	\$ 6,500.00	(K2)	Maximum 1995 Fdtn
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ 4,418.49	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 15,507,791.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 937,818.00	(M2)	Estimated SE4094
1997 Section 52	\$ 629,131.31	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 90,939.08	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	720,070.39	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.06333359998	982,201.45	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	629,131.31	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	660,378.61	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	90,939.08	(M9)	lesser of M4 & M8
Adjusted SEHH level	720,070.39	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	16,534,974.30	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	14,044.91	N2	Estimated Adj. For Non Resident (N1+N2)
Total Section 20 GE Fndtn.	16,549,019.21	N3	
SE Fdtn. (lesser of H1, H2 xB3)	3,144,945.18	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	153,877.24	O2	Estimated Adj. For Non Resident (O1+O2)
Total SE Fndtn.	3,298,822.42	O3	
51a Special Ed Costs *.286138	4,437,368.30	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	660,378.61	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	5,097,746.91	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	21,646,766.13	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	14,338,088.42	R	Proposal A Obligation
Section 51c (P3)	5,097,746.91	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	2,210,930.79	S	Discretionary Payment
Notes:			

State Aid Calculation 2012-13			
Membership:			
Spring 2012 GE FTE	2,788.53 (A1)	SRSD Spring GE Membership FTE	
Fall 2012 GE FTE	2,786.43 (A2)	SRSD Fall GE Membership FTE	
Blended GE FTE	2,786.64 (A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)	
Spring 2012 SE FTE	473.32 (B1)	SRSD Spring SE Membership FTE	
Fall 2012 SE FTE	456.72 (B2)	SRSD Fall SE Membership FTE	
Blended SE FTE	458.38 (B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)	
Total FTE BLEND	3,245.02 C	Add GE blend (A3) + SE blend (B3)	
Taxable Value Information			
Non-PRE Taxable Value	\$ 141,082,498.00 (D1)	Enter Current Non-PRE Value from Status Report	
Millage Rate	0.018 E		
Comm. PP Taxable Value	\$ 7,444,500.00 (D2)	Enter Current Comm PP Value from Status Report	
Millage Rate	0.006 F		
Local Revenue From Millage	2,584,151.964 G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)	
Foundation Information			
2013 Foundation Allowance	\$ 6,961.00 (H1)	2012 Foundation Allowance	
Maximum 2013 Fdtn	\$ 8,489.00 (H2)	Maximum 2012 Fdtn	
State Share ((lesser of H1, H2)-(G/A3))	\$ 6,033.66 (I)	Foundation Allowance - Local Share of Foundation Allowance	
Local Share (G/A3)	\$ 927.34 (J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend	
1995 Foundation Allowance	\$ 5,214.83 (K1)	1995 Foundation Allowance	
Maximum 1995 Fdtn.	\$ 6,500.00 (K2)	Maximum 1995 Fdtn.	
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 4,418.49 (L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend	
SE Obligation			
SE Costs	\$ 15,507,791.00 (M1)	Estimated from Prior Year SE4096	
SE Transportation Costs	\$ 937,818.00 (M2)	Estimated from Prior Year SE4094	
1997 Section 52	\$ 629,131.31 (M3)	Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls	
1997 Section 58	\$ 90,939.08 (M4)	Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls	
Original SE Hold Harmless Amt.	720,070.39 (M5)	Original SE Hold Harmless Amt.	
Current SE Costs (M1) x .0633359998	982,201.45 (M6)	Current cost x rate used to determine FY97 amount	
Adjusted Sect. 52 HH level	629,131.31 (M7)	lesser of M3 & M6	
Current SE trans cost (M2) x .704165	660,378.61 (M8)	Current cost x rate used to determine FY97 amount	
Adjusted Sect. 58 HH level	90,939.08 (M9)	lesser of M4 & M8	
Adjusted SEHH level	720,070.39 (M10)	SE Hold Harmless Amt.	
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	16,813,638.30 N1	CY State Share Times GE Blend FTE	
Adj for GE Non Residents	14,044.91 N2	Estimated Adj. For Non Resident	
Total Section 20 GE Fndtn.	16,827,683.21 N3	(N1+N2)	
SE Fdtn. (lesser of H1, H2 xB3)	3,190,783.18 O1	CY Foundation Times SE Blend FTE	
Adj for SE Non Residents	155,099.43 O2	Estimated Adj. For Non Resident	
Total SE Fndtn.	3,345,882.61 O3	(O1+O2)	
51a Special Ed Costs * .286138	4,437,368.30 P1	State Obligation for Special Education Costs	
51a Special Ed Trans Cost * .704165	660,378.61 P2	State Obligation for Special Education Transportation	
State Obligation for SE Costs	5,097,746.91 P3	Total of P1 + P2	
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4		
Total CY State Fdtn & SE Oblig.	21,925,430.13 Q		
(((N3+O3)+(P3-O1)+(P4)			
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	14,338,088.42 R	Proposal A Obligation	
Section 51c (P3)	5,097,746.91 (P3)	Special Education Obligation based on SE Costs	
Section 22b (Q-R-P3)	2,489,594.79 S	Discretionary Payment	
Notes:			
Assumed a \$100 increase in foundation allowance since the elimination of the \$100 best practices incentive and the approx. \$100 retirement reimbursement will leave extra funds in the state school aid fund.			

State Aid Calculation 2013-14	
Membership:	
Spring 2013 GE FTE	2,788.53 (A1) SRSD Spring GE Membership FTE
Fall 2013 GE FTE	2,786.43 (A2) SRSD Fall GE Membership FTE
Blended GE FTE	2,786.64 (A3) 10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2013 SE FTE	473.32 (B1) SRSD Spring SE Membership FTE
Fall 2013 SE FTE	456.72 (B2) SRSD Fall SE Membership FTE
Blended SE FTE	458.38 (B3) 10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,245.02 C Add GE blend (A3) + SE blend (B3)
Taxable Value Information	
Non-PRE Taxable Value	\$ 141,082,498.00 (D1) Enter Current Non-PRE Value from Status Report
Millage Rate	0.018 E
Comm. PP Taxable Value	\$ 7,444,500.00 (D2) Enter Current Comm PP Value from Status Report
Millage Rate	0.006 F
Local Revenue From Millage	2,584,151.964 G
Foundation Information	
2014 Foundation Allowance	\$ 6,961.00 (H1) 2013 Foundation Allowance
Maximum 2014 Fdtn	\$ 8,489.00 (H2) Maximum 2013 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,033.66 (I) Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 927.34 (J) GE FTE Blend
1995 Foundation Allowance	\$ 5,214.83 (K1) 1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00 (K2) Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 4,418.49 (L) NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation	
SE Costs	\$ 15,507,791.00 (M1) Estimated from Prior Year SE4096
SE Transportation Costs	\$ 937,818.00 (M2) Estimated from Prior Year SE4094
1997 Section 52	\$ 629,131.31 (M3) Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 90,939.08 (M4) Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	720,070.39 (M5) Original SE Hold Harmless Amt.
Current SE Costs (M1) x.063335998	982,201.45 (M6) Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	629,131.31 (M7) lesser of M3 & M6
Current SE trans cost (M2) x .704165	660,378.61 (M8) Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	90,939.08 (M9) lesser of M4 & M8
Adjusted SEHH level	720,070.39 (M10) SE Hold Harmless Amt.
Calculations:	
CY Calculation Info:	
Section 20 (L x A3)	16,813,638.30 N1 CY State Share Times GE Blend FTE
Adj for GE Non Residents	14,044.91 N2 Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	16,827,683.21 N3 (N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,190,783.18 O1 CY Foundation Times SE Blend FTE
Adj for SE Non Residents	155,099.43 O2 Estimated Adj. For Non Resident
Total SE Fndtn.	3,345,882.61 O3 (O1+O2)
51a Special Ed Costs *.286138	4,437,368.30 P1 State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	660,378.61 P2 State Obligation for Special Education Transportation
State Obligation for SE Costs	5,097,746.91 P3 Total of P1 + P2
Section 51.a3 Hold Harmless	
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	21,925,430.13 Q
Breakdown of Foundation and SE Obligation	
Section 22a - Proposal A (L *C)	14,338,088.42 R Proposal A Obligation
Section 51c (P3)	5,097,746.91 (P3) Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	2,489,594.79 S Discretionary Payment

Notes:

Total State Revenue Table

Other State Worksheet	2010-11 Per August State Aid Status Report and FID	2011-12 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2012-13 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2013-14 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2014-15 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2015-16 Estimate SA Status Report	Diff	Explanation for Difference > than 20%
1 School Lunch Related	48,689.98	48,689.98	0.00%		48,689.98	0.00%		48,689.98	0.00%		0.00	-100.00%		0.00	NA	
2 Foundation (from SA Calc Worksheet Line R + Line S)	17,832,720.40	16,549,019.21	-7.20%		16,827,683.21	1.68%		16,827,683.21	0.00%		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	
3 Special Education (From SA Calc Worksheet Line P3)	5,097,746.91	5,097,746.91	0.00%		5,097,746.91	0.00%		5,097,746.91	0.00%		0.00	-100.00%		0.00	NA	
4 At Risk	792,605.00	792,605.00	0.00%		792,605.00	0.00%		792,605.00	0.00%		0.00	-100.00%		0.00	NA	
5 Bilingual	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
6 Math/Science	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
7 Renaissance Zone	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Durant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
9 Adult	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
10 Career Tech	32,293.00	32,293.00	0.00%		32,293.00	0.00%		32,293.00	0.00%		0.00	-100.00%		0.00	NA	
11 School Readiness	108,800.00	108,800.00	0.00%		108,800.00	0.00%		108,800.00	0.00%		0.00	-100.00%		0.00	NA	
12 Transition Grant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 Declining Enrollment	80,212.00	0.00	-100.00%	Funding eliminated by State	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
14 First Robotics	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 Middle School Math	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
16 22b ARRA Reduction	-386,556.00	0.00	-100.00%	Loss of 22b Reduction	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 11d Reduction	-552,131.10	0.00	-100.00%	Loss of 11d Reduction	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
				Section 53a, Reduction for Section 51c revenue allocated to our Special Education Center Programs, \$100 Best Practices Incentive, Retirement												
18 Other- Explain	-3,072,510.27	-2,773,620.00	-9.73%	Reimbursement	-3,371,093.00	21.54%	Elimination of \$100 Best Pra	-3,371,093.00	0.00%		0.00	-100.00%		0.00	NA	
19 PY ADJ	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
20 Deferred State Revenue Utilized this Year	0.00	0.00	NA			NA		0.00	NA		0.00	NA		0.00	NA	
21 State Revenue Rec'd This Year, Deferred to future Year (Enter as negative)	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
22 Total General Fund *This line will populate the DEP State Revenue Line 6	19,933,179.94	19,806,844.13	-3.17		19,488,035.13	0.23		19,488,035.13	0.00		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	
23 Total All Funds *This should be consistent with the Audited Financial Statements	19,981,869.92	19,855,534.11	-0.63%		19,536,725.11	-1.61%		19,536,725.11	0.00%		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	

Notes:

Federal Revenue Table

Federal Revenues	FID 2010-11	Projected 2011-12	Diff	Explanation for Difference > 20%	Projected 2012-13	Diff	Explanation for Difference > 20%	Projected 2013-14	Diff	Explanation for Difference > 20%	Projected 2014-15	Diff	Explanation for Difference > 20%	Projected 2015-16	Diff	Explanation for Difference > 20%
1 School Lunch Related	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
2 Special Education	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
3 IDEA Pre-School	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
4 Medicaid	94,000.00	94,000.00	0.00%		94,000.00	0.00%		94,000.00	0.00%		0.00	-100.00%		0.00	NA	
5 Non-Cluster Direct	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
6 Title I	1,114,237.00	1,114,237.00	0.00%		1,114,237.00	0.00%		1,114,237.00	0.00%		0.00	-100.00%		0.00	NA	
7 Migrant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Title III	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
9 Title VI	1,408,909.00	1,043,049.00	-25.97%	Loss of ARRA IDEA Special Education Funds	1,043,049.00	0.00%		1,043,049.00	0.00%		0.00	-100.00%		0.00	NA	
10 Safe and Drug-Free	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
11 Homeless	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
12 Emergency Immigration	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 Adult	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
14 Comprehensive School Reform	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 Vocational Education	40,354.00	40,354.00	0.00%		40,354.00	0.00%		40,354.00	0.00%		0.00	-100.00%		0.00	NA	
16 Technology Literacy	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 Reading First	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
18 Title II	301,482.00	301,482.00	0.00%		301,482.00	0.00%		301,482.00	0.00%		0.00	-100.00%		0.00	NA	
19 Headstart	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
20 Various Federal	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
21 21st Century	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
22 Other	1,118,362.00	1,128.00	-99.90%	Loss of ARRA stabilization and EduJobs Funds	1,128.00	0.00%		1,128.00	0.00%		0.00	-100.00%		0.00	NA	
23 Deferred Federal Revenue	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
24 Total General Fund *This will populate the DEP Federal Revenue Line 7	4,077,364.00	2,594,250.00	-36.37%		2,594,250.00	0.00%		2,594,250.00	0.00%		0.00	-100.00%		0.00	NA	
25 Total All Funds *This should be consistent with SEFA Revenues	4,077,364.00	2,594,250.00	-36.37%		2,594,250.00	0.00%		2,594,250.00	0.00%		0.00	-100.00%		0.00	NA	

**Differences greater than 10% need to be explained
 Explain - Breakdown to Various large grants in the Other Categories

Notes:

Instructional Summary

	Function Code	Actual 2010-11	Budgeted 2011-12	Difference	% Change	Estimated 2012-13	Difference	% Change	Estimated 2013-14	Difference	% Change	Estimated 2014-15	Difference	% Change	Estimated 2015-16	Difference	% Change
Basic Inst.	111-113	\$11,253,468	\$10,933,451	(\$320,017)	-2.8%	\$10,928,084	(\$5,367)	0.0%	\$10,578,781	(\$349,303)	-3.2%	\$0	(\$10,578,781)	-100.0%	\$0	\$0	#DIV/0!
Pre-School	118	\$158,906	\$158,808	(\$98)	-0.1%	\$159,230	\$422	0.3%	\$156,652	(\$2,578)	-1.6%	\$0	(\$156,652)	-100.0%	\$0	\$0	#DIV/0!
Summer School	119	\$27,000	\$27,000	\$0	0.0%	\$27,000	\$0	0.0%	\$27,000	\$0	0.0%	\$0	(\$27,000)	-100.0%	\$0	\$0	#DIV/0!
Special Ed.	122	\$3,509,983	\$3,247,963	(\$262,020)	-7.5%	\$3,441,955	\$193,992	6.0%	\$3,404,031	(\$37,924)	-1.1%	\$0	(\$3,404,031)	-100.0%	\$0	\$0	#DIV/0!
Othr Add Needs	125, 127	\$1,559,320	\$1,560,119	\$799	0.1%	\$1,553,880	(\$6,239)	-0.4%	\$1,521,017	(\$32,863)	-2.1%	\$0	(\$1,521,017)	-100.0%	\$0	\$0	#DIV/0!
Adult Ed.	13x	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Total	1XX	\$16,508,677	\$15,927,341	(\$581,336)		\$16,110,149	\$182,808		\$15,687,481	(\$422,668)		\$0	(\$15,687,481)		\$0	\$0	

Notes:

Detail of Changes in the Instruction Function from Prior Year

2010-11 to 2011-12

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
Impact of Changes In Instructional Spending						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	3.50	3.50	0.00	0.00	0.00	7.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	1.00	1.50	0.00	0.00	0.00	2.50
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$284,251	-\$333,250	\$0	\$0	\$0	-\$617,501
5 Change in MSPERS	\$210,023	\$94,205	\$2,137	\$0	\$422	\$306,787
6 Change in Health Care Insurance	-\$52,928	-\$27,393	-\$1,338	\$0	-\$520	-\$82,179
7 Wage Increment	\$212,698	\$106,349	\$0	\$0	\$0	\$319,047
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	-\$220,990	-\$97,931	\$0	\$0	\$0	-\$318,921
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	-\$53,569	-\$4,000	\$0	\$0	\$0	-\$57,569
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	-\$5,000	\$0	\$0	\$0	\$0	-\$5,000
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Other-Fund from Grant	\$0	\$0	\$0	\$0	\$0	\$0
21 Teacher Retirement Savings	-\$126,000	\$0	\$0	\$0	\$0	-\$126,000
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	-\$320,017	-\$262,020	\$799	\$0	-\$98	-\$581,336

Notes:

* Narrative Section should explain any partial year implementation disparities.

Detail of Changes in the Instruction Function from Prior Year

2011-12 to 2012-13

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
Impact of Changes In Instructional Spending						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change in MSPERS	\$96,697	\$24,076	\$2,137	\$0	\$422	\$123,332
6 Change in Health Care Insurance	-\$158,614	-\$68,360	-\$3,079	\$0	\$0	-\$230,053
7 Wage Increment	\$577,926	\$288,963	\$0	\$0	\$0	\$866,889
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	-\$74,000	\$0	\$0	\$0	\$0	-\$74,000
10 Wage Concessions	-\$234,376	-\$50,687	-\$5,297	\$0	\$0	-\$290,360
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Teacher Retirement Savings	-\$213,000	\$0	\$0	\$0	\$0	-\$213,000
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	-\$5,367	\$193,992	-\$6,239	\$0	\$422	\$182,808

Notes:

Detail of Changes in the Instruction Function from Prior Year

2012-13 to 2013-14

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
1 Impact of Changes in Instructional Spending						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change in MSPERS	\$96,697	\$24,076	\$2,137	\$0	\$422	\$123,332
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$68,000	\$28,000	\$0	\$0	\$0	\$96,000
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	-\$298,000	-\$90,000	-\$35,000	\$0	-\$3,000	-\$426,000
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Teacher Retirement Savings	-\$216,000	\$0	\$0	\$0	\$0	-\$216,000
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	-\$349,303	-\$37,924	-\$32,863	\$0	-\$2,578	-\$422,668

Notes:

Support Services Summary

	Function Code	Actual 2010-11	Budgeted 2011-12	Difference	% Change	Estimated 2012-13	Difference	% Change	Estimated 2013-14	Difference	% Change	Estimated 2014-15	Difference	% Change	Estimated 2015-16	Difference	% Change
Pupil	21X	\$2,425,175	\$2,258,152	(\$167,023)	-6.89%	\$2,216,773	(\$41,379)	-1.83%	\$2,164,951	(\$51,822)	-2.34%	\$0	(\$2,164,951)	-100.00%	\$0	\$0	#DIV/0!
Instructional	22X	\$644,902	\$576,101	(\$68,801)	-10.67%	\$571,068	(\$5,033)	-0.87%	\$563,709	(\$7,359)	-1.29%	\$0	(\$563,709)	-100.00%	\$0	\$0	#DIV/0!
General	23X	\$468,699	\$416,354	(\$52,345)	-11.17%	\$405,765	(\$10,589)	-2.54%	\$395,681	(\$10,084)	-2.49%	\$0	(\$395,681)	-100.00%	\$0	\$0	#DIV/0!
School	24X	\$1,577,314	\$1,576,155	(\$1,159)	-0.07%	\$1,518,954	(\$57,201)	-3.63%	\$1,492,083	(\$26,871)	-1.77%	\$0	(\$1,492,083)	-100.00%	\$0	\$0	#DIV/0!
Business	25X	\$971,799	\$954,085	(\$17,714)	-1.82%	\$866,399	(\$87,686)	-9.19%	\$822,212	(\$44,187)	-5.10%	\$0	(\$822,212)	-100.00%	\$0	\$0	#DIV/0!
Ops./Maint.	26X	\$4,403,734	\$2,915,972	(\$1,487,762)	-33.78%	\$2,299,032	(\$616,940)	-21.16%	\$2,299,032	\$0	0.00%	\$0	(\$2,299,032)	-100.00%	\$0	\$0	#DIV/0!
Transportation	27X	\$1,495,064	\$1,310,365	(\$184,699)	-12.35%	\$1,047,497	(\$262,868)	-20.06%	\$1,047,497	\$0	0.00%	\$0	(\$1,047,497)	-100.00%	\$0	\$0	#DIV/0!
Central	28X	\$677,421	\$628,181	(\$49,240)	-7.27%	\$605,866	(\$22,315)	-3.55%	\$592,812	(\$13,054)	-2.15%	\$0	(\$592,812)	-100.00%	\$0	\$0	#DIV/0!
Other	29X	\$348,981	\$323,094	(\$25,887)	-7.42%	\$323,485	\$391	0.12%	\$324,000	\$515	0.16%	\$0	(\$324,000)	-100.00%	\$0	\$0	#DIV/0!
Community Svc.	3XX	\$352,286	\$327,286	(\$25,000)	-7.10%	\$326,076	(\$1,210)	-0.37%	\$326,076	\$0	0.00%	\$0	(\$326,076)	-100.00%	\$0	\$0	#DIV/0!
Outgoing	41X, 42X, 43X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Facilities Acq.	45X	\$3,000	\$0	(\$3,000)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Debt Service	51X	\$111,723	\$107,853	(\$3,870)	-3.46%	\$104,962	(\$2,891)	-2.68%	\$76,042	(\$28,920)	-27.55%	\$0	(\$76,042)	-100.00%	\$0	\$0	#DIV/0!
Fund Mod.	6XX	\$71,752	\$65,654	(\$6,098)	-8.50%	\$65,654	\$0	0.00%	\$65,654	\$0	0.00%	\$0	(\$65,654)	-100.00%	\$0	\$0	#DIV/0!
		\$13,551,850	\$11,459,252	(\$2,092,598)		\$10,351,531	(\$1,107,721)		\$10,169,749	(\$181,782)		\$0	(\$10,169,749)		\$0	\$0	

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2010-11 to 2011-12													Total
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	2.00	0.80	0.00	0.00	0.00	10.00	4.00	0.50	0.50	0.00	0.00		\$ 18
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ (151,000)	\$ (60,400)	\$ -	\$ -	\$ -	\$ (648,329)	\$ (113,600)	\$ (61,927)	\$ (74,092)	\$ -	\$ -		\$ (1,109,348)
5 Change in MSPERS	\$ 45,068	\$ 11,984	\$ 8,710	\$ 29,312	\$ 18,059	\$ 81,836	\$ 27,783	\$ 12,589	\$ 6,485	\$ -	\$ -		\$ 241,826
6 Change in Health Care Insurance	\$ (8,935)	\$ (1,669)	\$ (2,471)	\$ (10,915)	\$ (3,881)	\$ (22,507)	\$ (5,000)	\$ (5,863)	\$ (144)	\$ -	\$ -		\$ (61,385)
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Wage Concessions	\$ (37,916)	\$ (18,716)	\$ (6,584)	\$ (19,556)	\$ (14,892)	\$ (62,566)	\$ (23,882)	\$ (7,224)	\$ (1,000)	\$ -	\$ -		\$ (192,336)
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ (17,000)	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (37,000)
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,364	\$ -	\$ -		\$ 24,364
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (50,000)
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ (12,965)	\$ -	\$ (52,000)	\$ -	\$ -	\$ (24,000)	\$ -	\$ 21,185	\$ 18,500	\$ -	\$ -		\$ (49,280)
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,000)	\$ -	\$ -	\$ (3,000)		\$ (11,000)
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,130)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (42,130)
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (700,066)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (700,066)
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,000)	\$ -	\$ -	\$ -	\$ -		\$ (70,000)
21 All Bus Drivers Part-Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (6,098)
22 Reduction in Grant Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ -		\$ (25,000)
23 Contract Lunch Supervisors and Child Care	\$ (1,275)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (3,870)
24 Reduction in Interest Due on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (3,870)
25 Total (S/B Consistent with Change in DEP)	\$ (167,023)	\$ (68,801)	\$ (52,345)	\$ (1,159)	\$ (17,714)	\$ (1,487,762)	\$ (184,699)	\$ (49,240)	\$ (25,887)	\$ (25,000)	\$ (3,000)		\$ (2,092,598)

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2011-12 to 2012-13	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	16.00	14.00	0.00	0.00	0.00	0.00	0.00	\$ 30
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (523,072)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (723,072)
5 Change in MSPERS	\$ 14,178	\$ 2,641	\$ 2,916	\$ 15,129	\$ 4,813	\$ 2,245	\$ 2,245	\$ 4,946	\$ 2,036	\$ -	\$ -	\$ -	\$ 51,149
6 Change in Health Care Insurance	\$ (24,023)	\$ (3,965)	\$ (6,137)	\$ (34,731)	\$ (9,641)	\$ (3,380)	\$ (3,380)	\$ (14,564)	\$ (358)	\$ -	\$ -	\$ -	\$ (100,179)
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ (31,534)	\$ (3,709)	\$ (7,368)	\$ (37,599)	\$ (10,858)	\$ (1,733)	\$ (1,733)	\$ (12,697)	\$ (1,287)	\$ (1,210)	\$ -	\$ -	\$ (109,728)
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (80,000)	\$ (60,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,000)
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (85,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (85,000)
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Reduction in Interest Due on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,891)	\$ (2,891)
23 Reduction in ERI Payment	\$ -	\$ -	\$ -	\$ -	\$ (72,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (72,000)
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (S/B Consistent with Change in DEP)	\$ (41,379)	\$ (5,033)	\$ (10,589)	\$ (57,201)	\$ (87,686)	\$ (616,940)	\$ (262,868)	\$ (22,315)	\$ 391	\$ (1,210)	\$ -	\$ (2,891)	\$ (1,107,721)

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2012-13 to 2013-14													
	Pupil	Instructional	General	School	Business	Ops./Maint.	Trans.	Central	Other	Comm	Outgoing	Fund Mod	Total
	21x	22x	23x	24x	25x	26x	27x	28x	29x	3xx	4xx	6xx	
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
Dollar Savings Below													
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,138
5 Change in MSPERS	\$ 14,178	\$ 2,641	\$ 2,916	\$ 15,129	\$ 4,813	\$ -	\$ -	\$ 4,946	\$ 515	\$ -	\$ -	\$ -	\$ -
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ (66,000)	\$ (10,000)	\$ (13,000)	\$ (42,000)	\$ (25,000)	\$ -	\$ -	\$ (18,000)	\$ -	\$ -	\$ -	\$ -	\$ (174,000)
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,920)	\$ (28,920)
22 Reduction in Interest Due on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,000)
23 Reduction in ERI Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (S/B Consistent with Change in DEP)	\$ (51,822)	\$ (7,359)	\$ (10,084)	\$ (26,871)	\$ (44,187)	\$ -	\$ -	\$ (13,054)	\$ 515	\$ -	\$ -	\$ (28,920)	\$ (181,782)

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2013-14 to 2014-15													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Dollar Savings Below													
4 Savings from Staff Decrease	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5 Change in MSPERS	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
6 Change in Health Care Insurance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
7 Wage Increment - Support Services	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
8 Wage Concessions	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
9 Unemployment Costs	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
10 Change in Worker's Compensation / Risk Management	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
11 Staff Additions	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
12 Part-Time Support Staff	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
13 Change in Temporary Salaries	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
14 Change in Compliance Workers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
15 Change Purchased Services, Supplies, Dues and Fees	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
16 Change in Capital Outlay	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
17 Utilities	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
18 School Closure Costs	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
19 School Closure Savings # of Buildings	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
20 Increase in Transportation due to No Child Left Behind	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
21 Other - FICA	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
22 Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
23 Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
24 Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
25 Total (S/B Consistent with Change in DEP)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Notes: