



School District: Ishpeming Public School District
District Code: 52180
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**Local Revenue Worksheet
Table I**

	Actual 2010-11	Budgeted 2011-12	Diff	Estimated 2012-13	Diff	Estimated 2013-14	Diff	Estimated 2014-15	Diff	Estimated 2015-16	Diff	Explanations for Variance > 20%
1 Local Revenue Worksheet												
2 General Millage (111)	759,854.00	564,000.00	-25.78%	566,000.00	0.35%	568,000.00	0.35%	570,000.00	0.35%	572,000.00	0.35%	
3 Penalties and Int Earned on Tax (119)	1,080.00	4,000.00	270.37%	4,000.00	0.00%	4,000.00	0.00%	4,000.00	0.00%	4,000.00	0.00%	
4 Tuition from Individuals (13x)	19,555.00	18,000.00	-7.95%	18,000.00	0.00%	18,000.00	0.00%	18,000.00	0.00%	18,000.00	0.00%	
5 Transport from Individuals (14x)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
6 Earnings on Investments (15x)	5,992.00	5,175.00	-13.63%	5,175.00	0.00%	5,175.00	0.00%	5,175.00	0.00%	5,175.00	0.00%	
7 Revenue from Student Activities (17x)	91,550.00	67,485.00	-26.29%	67,485.00	0.00%	67,485.00	0.00%	67,485.00	0.00%	67,485.00	0.00%	
8 Community Service Revenue (18x)	3,020.00	0.00	-100.00%	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
9 Rentals (191)	10,329.00	3,025.00	-70.71%	3,025.00	0.00%	3,025.00	0.00%	3,025.00	0.00%	3,025.00	0.00%	
10 Private Donations (192)	36,167.00	43,450.00	20.14%	43,450.00	0.00%	43,450.00	0.00%	43,450.00	0.00%	43,450.00	0.00%	
11 Other Misc. Local (199)	38,334.00	26,625.00	-30.54%	26,625.00	0.00%	26,625.00	0.00%	26,625.00	0.00%	26,625.00	0.00%	
Total Local (1xx) This will populate the DEP Line 3	965,881.00	731,760.00		733,760.00		735,760.00	0.27%	737,760.00	0.27%	739,760.00	0.27%	
13 Other School District Tuition (511)	51,940.00	52,000.00	0.12%	52,000.00	0.00%	52,000.00	0.00%	52,000.00	0.00%	52,000.00	0.00%	
14 Other School District Transport (512)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
15 ISD Collected Millage (513)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
16 Compensation for Services Provided to Other Public Schools (518)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
17 Other Distributions from Other Public Schools (519)	356,892.00	400,000.00	12.08%	335,000.00	-16.25%	335,000.00	0.00%	335,000.00	0.00%	335,000.00	0.00%	
Total from other Public Sch (51x) This will populate the DEP line 4	408,832.00	452,000.00		387,000.00		387,000.00	0.00%	387,000.00	0.00%	387,000.00	0.00%	
19 Other - Please Explain	58,258.00	0.00	-100.00%	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
Total General Fund												
*This should be consistent with GF DEP Local and Other Public School Revenue	1,432,971.00	1,183,760.00	-17.39%	1,120,760.00	-5.32%	1,122,760.00	0.18%	1,124,760.00	0.18%	1,126,760.00	0.18%	

Notes:

Line 19 includes the proceeds from notes for a bus and truck purchase in 2010-11

State Aid Calculation 2010-11 Membership:			
Spring 2010 GE FTE	823.16	(A1)	SRSD Spring GE Membership FTE
Fall 2010 GE FTE	838.95	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	835.00	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2010 SE FTE	58.97	(B1)	SRSD Spring SE Membership FTE
Fall 2010 SE FTE	52.18	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	53.88	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	888.88	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F)
Foundation Information			
2011 Foundation Allowance	\$ 7,316.00	(H1)	
Maximum 2011 Fdtn	\$ 8,489.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,684.79	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 631.21	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,819.43	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 1,050,617.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 73,119.00	(M2)	Estimated SE4094
1997 Section 52	\$ 59,002.00	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,911.73	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	66,541.88	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.00	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	51,487.84	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,911.73	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,581,816.36	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,581,816.36	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	394,167.79	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	394,167.79	O3	(O1+O2)
51a Special Ed Costs *.286138	300,621.45	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	51,487.84	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	352,109.29	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$104,970.23	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4))	6,038,895.88	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,395,014.94	R	Proposal A Obligation
Section 51c (P3)	352,109.29	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	2,291,771.66	S	Discretionary Payment

Notes:

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State Aid Calculation 2011-12			
Membership:			
Spring 2011 GE FTE	845.16	(A1)	SRSD Spring GE Membership FTE
Fall 2011 GE FTE	823.47	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	825.64	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2011 SE FTE	53.10	(B1)	SRSD Spring SE Membership FTE
Fall 2011 SE FTE	37.53	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	39.09	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	864.73	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	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	\$ 6,846.00	(H1)	2011 Foundation Allowance
Maximum 2012 Fdtn	\$ 8,489.00	(H2)	Maximum 2011 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,207.63	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 638.37	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,802.86	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 962,083.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 95,324.00	(M2)	Estimated SE4094
1997 Section 52	\$ 59,002.68	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,912.41	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	60,934.49	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.68	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	67,123.82	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,912.41	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,125,261.43	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,125,261.43	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	267,589.60	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	267,589.60	O3	(O1+O2)
51a Special Ed Costs *.286138	275,288.51	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	67,123.82	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	342,412.33	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)	5,467,673.76	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,288,431.92	R	Proposal A Obligation
Section 51c (P3)	342,412.33	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,836,829.51	S	Discretionary Payment

Notes:

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State Aid Calculation 2012-13			
Membership:			
Spring 2012 GE FTE	824.00	(A1)	SRSD Spring GE Membership FTE
Fall 2012 GE FTE	829.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	828.50	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2012 SE FTE	41.00	(B1)	SRSD Spring SE Membership FTE
Fall 2012 SE FTE	44.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	43.70	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	872.20	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	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	\$ 6,946.00	(H1)	2012 Foundation Allowance
Maximum 2013 Fdtn	\$ 8,489.00	(H2)	Maximum 2012 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,309.83	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 636.17	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,808.09	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 980,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ 95,000.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 59,002.68	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,912.41	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	62,069.28	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.68	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	66,895.68	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,912.41	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,227,694.16	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,227,694.16	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	303,540.20	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	303,540.20	O3	(O1+O2)
51a Special Ed Costs *.286138	280,415.24	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	66,895.68	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	347,310.92	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$19,141.70	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4))	5,594,146.77	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,321,416.10	R	Proposal A Obligation
Section 51c (P3)	347,310.92	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,925,419.75	S	Discretionary Payment

Notes:

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State Aid Calculation 2013-14			
Membership:			
Spring 2013 GE FTE	828.00	(A1)	SRSD Spring GE Membership FTE
Fall 2013 GE FTE	829.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	828.90	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2013 SE FTE	43.00	(B1)	SRSD Spring SE Membership FTE
Fall 2013 SE FTE	44.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	43.90	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	872.80	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2014 Foundation Allowance	\$ 6,946.00	(H1)	2013 Foundation Allowance
Maximum 2014 Fdtn	\$ 8,489.00	(H2)	Maximum 2013 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,310.14	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 635.86	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,808.50	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 1,000,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ 95,000.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 59,002.68	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,912.41	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	63,336.00	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.68	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	66,895.68	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,912.41	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,230,475.05	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,230,475.05	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	304,929.40	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	304,929.40	O3	(O1+O2)
51a Special Ed Costs *.286138	286,138.00	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	66,895.68	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	353,033.68	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$14,808.14	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4))	5,598,316.86	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,324,058.80	R	Proposal A Obligation
Section 51c (P3)	353,033.68	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,921,224.38	S	Discretionary Payment

Notes:

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State Aid Calculation 2014-15			
Membership:			
Spring 2014 GE FTE	824.00	(A1)	SRSD Spring GE Membership FTE
Fall 2014 GE FTE	824.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	824.00	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2014 SE FTE	41.00	(B1)	SRSD Spring SE Membership FTE
Fall 2014 SE FTE	41.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	41.00	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	865.00	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2015 Foundation Allowance	\$ 7,046.00	(H1)	2014 Foundation Allowance
Maximum 2015 Fdtn	\$ 8,489.00	(H2)	Maximum 2014 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,406.36	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 639.64	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,803.06	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 1,000,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ 95,000.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 59,002.68	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,912.41	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	63,336.00	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.68	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	66,895.68	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,912.41	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,278,840.64	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,278,840.64	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	288,886.00	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	288,886.00	O3	(O1+O2)
51a Special Ed Costs *.286138	286,138.00	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	66,895.68	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	353,033.68	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))	5,631,874.32	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,289,646.90	R	Proposal A Obligation
Section 51c (P3)	353,033.68	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,989,193.74	S	Discretionary Payment

Notes:

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State Aid Calculation 2015-16			
Membership:			
Spring 2015 GE FTE	824.00	(A1)	SRSD Spring GE Membership FTE
Fall 2015 GE FTE	824.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	824.00	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2015 SE FTE	41.00	(B1)	SRSD Spring SE Membership FTE
Fall 2015 SE FTE	41.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	41.00	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	865.00	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 27,767,157.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 4,542,750.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	527,065.326	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2016 Foundation Allowance	\$ 7,046.00	(H1)	2015 Foundation Allowance
Maximum 2016 Fdtn	\$ 8,489.00	(H2)	Maximum 2015 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,406.36	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 639.64	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,412.38	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,803.06	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 1,000,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ 95,000.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 59,002.68	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 3,909.73	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	62,912.41	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	63,336.00	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	59,002.68	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	66,895.68	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	3,909.73	(M9)	lesser of M4 & M8
Adjusted SEHH level	62,912.41	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	5,278,840.64	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	5,278,840.64	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	288,886.00	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	288,886.00	O3	(O1+O2)
51a Special Ed Costs *.286138	286,138.00	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	66,895.68	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	353,033.68	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))	5,631,874.32	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	3,289,646.90	R	Proposal A Obligation
Section 51c (P3)	353,033.68	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,989,193.74	S	Discretionary Payment

Notes:

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Total State Revenue Table

	2010-11 Per August State Aid Status Report and RID	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%
Other State Worksheet																
1 School Lunch Related	12,681.49	0.00	-100.00%		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
Foundation (from SA Calc Worksheet Line R + Line S)	5,686,786.59	5,125,261.43	-9.87%		5,246,835.85	2.37%		5,245,283.18	-0.03%		5,278,840.64	0.64%		5,278,840.64	0.00%	
Special Education (From SA Calc Worksheet Line P3)	352,109.29	342,412.33	-2.75%		347,310.92	1.43%		353,033.68	1.65%		353,033.68	0.00%		353,033.68	0.00%	
4 At Risk	152,057.00	151,700.00	-0.23%		135,000.00	-11.01%		135,000.00	0.00%		135,000.00	0.00%		135,000.00	0.00%	
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	33,404.03	33,000.00	-1.21%		33,000.00	0.00%		33,000.00	0.00%		33,000.00	0.00%		33,000.00	0.00%	
11 School Readiness	159,800.00	34,000.00	-78.72%		34,000.00	0.00%		34,000.00	0.00%		34,000.00	0.00%		34,000.00	0.00%	
12 Transition Grant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 Declining Enrollment	0.00	0.00	NA		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	-102,209.00	0.00	-100.00%		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 11d Reduction	-151,109.60	0.00	-100.00%		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
18 Other Explain	19,172.15	181,831.03	848.41%		19,200.00	-89.44%		19,200.00	0.00%		19,200.00	0.00%		19,200.00	0.00%	
19 PY ADJ	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
Deferred State Revenue																
20 Utilized this Year	0.00	0.00	NA			NA		0.00	NA		0.00	NA		0.00	NA	
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	
Total General Fund *This line will populate the DEP State Revenue Line 6	6,150,010.46	5,868,204.79	5.56		5,815,346.77	-0.97		5,819,516.86	0.00		5,853,074.32	0.01		5,853,074.32	0.00	
Total All Funds *This should be consistent with the Audited Financial Statements	6,162,691.95	5,868,204.79	-4.78%		5,815,346.77	-0.90%		5,819,516.86	0.07%		5,853,074.32	0.58%		5,853,074.32	0.00%	

Notes:

Line 18 includes CEPI Teacher Student Data Link and Headlee Obligation for Data Collect funds.
Line 18 includes \$100 per pupil for meeting "Best Practices" requirements for 2011-12

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	20,309.98	46,545.00	129.17%	One time increase in ISD passthrough	18,500.00	-60.25%		18,500.00	0.00%		18,500.00	0.00%		18,500.00	0.00%	
3 IDEA Pre-School	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
4 Medicaid	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		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	198,964.09	235,505.00	18.37%	Carry-over from 2010-11 grant	220,000.00	-6.58%		220,000.00	0.00%		220,000.00	0.00%		220,000.00	0.00%	
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	21,724.00	0.00	-100.00%		0.00	NA		0.00	NA		0.00	NA		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	4,423.00	7,032.00	58.99%		6,000.00	-14.68%		6,000.00	0.00%		6,000.00	0.00%		6,000.00	0.00%	
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	50,245.06	78,596.92	56.43%	Carry-over from 2010-11 grant	68,317.00	-13.08%		68,317.00	0.00%		68,317.00	0.00%		68,317.00	0.00%	
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	566,053.49	14,783.00	-97.39%	Loss of ARRA funds	14,783.00	0.00%		14,783.00	0.00%		14,783.00	0.00%		14,783.00	0.00%	
23 Deferred Federal Revenue	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
Total General Fund																
*This will populate the DEP																
24 Federal Revenue Line 7	861,719.62	382,461.92	-55.62%		327,600.00	-14.34%		327,600.00	0.00%		327,600.00	0.00%		327,600.00	0.00%	
Total All Funds																
*This should be consistent with																
25 SEFA Revenues	861,719.62	382,461.92	-55.62%		327,600.00	-14.34%		327,600.00	0.00%		327,600.00	0.00%		327,600.00	0.00%	

*Differences greater than 10% need to be explained

Explain - Breakdown to Various large grants in the Other Categories

Notes:

Line 22 includes Title VII funds
 Line 22 includes a USDOE Tech Grant for 2010-2011
 Line 22 includes ARRA and Edu Jobs funds for 2010-11

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	\$3,426,397	\$3,238,483	(\$187,914)	-5.5%	\$3,188,483	(\$50,000)	-1.5%	\$3,198,483	\$10,000	0.3%	\$3,208,483	\$10,000	0.3%	\$3,218,483	\$10,000	0.3%
Pre-School	118	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Summer School	119	\$3,230	\$3,375	\$145	4.5%	\$3,375	\$0	0.0%	\$3,375	\$0	0.0%	\$3,375	\$0	0.0%	\$3,375	\$0	0.0%
Special Ed.	122	\$833,691	\$837,940	\$4,249	0.5%	\$817,940	(\$20,000)	-2.4%	\$822,940	\$5,000	0.6%	\$827,940	\$5,000	0.6%	\$832,940	\$5,000	0.6%
Othr Add Needs	125, 127	\$422,098	\$476,530	\$54,432	12.9%	\$471,790	(\$4,740)	-1.0%	\$472,790	\$1,000	0.2%	\$473,790	\$1,000	0.2%	\$474,790	\$1,000	0.2%
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	\$4,685,416	\$4,556,328	(\$129,088)		\$4,481,588	(\$74,740)		\$4,497,588	\$16,000		\$4,513,588	\$16,000		\$4,529,588	\$16,000	

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	4.08	0.33	0.50	0.00	0.00	4.91
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	\$104,989	-\$15,000	-\$30,103	\$0	\$0	\$59,886
5 Change in MSPERS	-\$25,284	-\$16,517	-\$7,369	\$0	\$0	-\$49,170
6 Change in Health Care Insurance	\$90,022	\$0	\$989	\$0	\$0	\$91,011
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	-\$32,600		-\$10,646	\$0	\$0	-\$43,246
9 Workers Compensation	\$0	-\$6,932	\$0	\$0	\$0	-\$6,932
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
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	-\$5,000	\$0	\$0	-\$5,000
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	\$8,043	\$0	-\$2,303	\$0	\$0	\$5,740
20 Other - Decrease in ERI	\$42,600	\$34,200	\$0	\$0	\$0	\$76,800
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	\$187,769	-\$4,249	-\$54,432	\$0	\$0	\$129,088

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	\$0	\$0	\$0	\$0	\$0	\$0
6 Change in Health Care Insurance	\$50,000	\$20,000	\$4,740	\$0	\$0	\$74,740
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
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 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	\$50,000	\$20,000	\$4,740	\$0	\$0	\$74,740

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
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	\$0	\$0	\$0	\$0	\$0	\$0
6 Change in Health Care Insurance	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
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 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000

Notes:

Detail of Changes in the Instruction Function from Prior Year

2013-14 to 2014-15

Impact of Changes In Instructional Spending		Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
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	\$0	\$0	\$0	\$0	\$0	\$0
6	Change in Health Care Insurance	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000
7	Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8	Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10	Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
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	Other	\$0	\$0	\$0	\$0	\$0	\$0
21	Other	\$0	\$0	\$0	\$0	\$0	\$0
22	Other	\$0	\$0	\$0	\$0	\$0	\$0
23	Total	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000

Notes:

Detail of Changes in the Instruction Function from Prior Year

2014-15 to 2015-16

	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	\$0	\$0	\$0	\$0	\$0	\$0
6 Change in Health Care Insurance	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
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 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 Total	-\$10,000	-\$5,000	-\$1,000	\$0	\$0	-\$16,000

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	\$403,462	\$365,744	(\$37,718)	-9.35%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%
Instructional	22X	\$375,445	\$226,275	(\$149,170)	-39.73%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%
General	23X	\$246,903	\$275,870	\$28,967	11.73%	\$191,962	(\$83,908)	-30.42%	\$191,962	\$0	0.00%	\$191,962	\$0	0.00%	\$191,962	\$0	0.00%
School	24X	\$370,022	\$293,597	(\$76,425)	-20.65%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%
Business	25X	\$153,232	\$162,376	\$9,144	5.97%	\$157,376	(\$5,000)	-3.08%	\$157,376	\$0	0.00%	\$157,376	\$0	0.00%	\$157,376	\$0	0.00%
Ops./Maint.	26X	\$927,240	\$783,501	(\$143,739)	-15.50%	\$773,501	(\$10,000)	-1.28%	\$758,501	(\$15,000)	-1.94%	\$758,501	\$0	0.00%	\$758,501	\$0	0.00%
Transportation	27X	\$349,934	\$242,365	(\$107,569)	-30.74%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%
Central	28X	\$49,739	\$57,435	\$7,696	15.47%	\$53,635	(\$3,800)	-6.62%	\$38,985	(\$14,650)	-27.31%	\$38,985	\$0	0.00%	\$38,985	\$0	0.00%
Other	29X	\$235,077	\$239,285	\$4,208	1.79%	\$219,285	(\$20,000)	-8.36%	\$219,285	\$0	0.00%	\$219,285	\$0	0.00%	\$219,285	\$0	0.00%
Community Svc.	3XX	\$47,774	\$39,704	(\$8,070)	-16.89%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%
Outgoing	41X, 42X, 43X	\$174,156	\$35,000	(\$139,156)	-79.90%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%
Facilities Acq.	45X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Debt Service	51X	\$131,005	\$110,987	(\$20,018)	-15.28%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%
Fund Mod.	6XX	\$10,938	\$0	(\$10,938)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
		\$3,474,928	\$2,832,139	(\$642,790)		\$2,709,431	(\$122,708)		\$2,679,781	(\$29,650)		\$2,679,781	\$0		\$2,679,781	\$0	

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2010-11 to 2011-12													
	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	0.05	0.50	0.00	1.50	0.00	3.00	0.00	0.25	0.00	0.00	0.00		\$ 5
2 Staffing Decrease due to Layoff	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ 1
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	\$ 4,500	\$ 29,518	\$ -	\$ 38,218	\$ -	\$ 73,500	\$ 22,155	\$ 12,325	\$ -	\$ -	\$ -		\$ 180,216
5 Change in MSPERS	\$ -	\$ 1,035	\$ (4,790)	\$ (2,006)	\$ (2,830)	\$ 12,600	\$ 4,781	\$ 3,016	\$ (4,338)	\$ -	\$ -		\$ 7,468
6 Change in Health Care Insurance	\$ -	\$ 22,203	\$ (3,863)	\$ 28,710	\$ (540)	\$ 27,180	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 73,690
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Unemployment Costs	\$ -	\$ (6,359)	\$ -	\$ -	\$ -	\$ (2,380)	\$ -	\$ -	\$ -	\$ 8,070	\$ -		\$ (669)
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ 4,770	\$ 860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,630
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ 22,000	\$ 1,400	\$ (20,314)	\$ -	\$ (1,804)	\$ (800)	\$ (743)	\$ -	\$ 130	\$ -	\$ -		\$ (131)
16 Change in Capital Outlay	\$ -	\$ 100,000	\$ -	\$ -	\$ (5,000)	\$ 11,781	\$ 79,681	\$ -	\$ -	\$ -	\$ -		\$ 186,462
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,998	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 6,998
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
21 Other - FICA	\$ 1,090	\$ 1,373	\$ -	\$ (1,107)	\$ 170	\$ 5,460	\$ 1,695	\$ (1,637)	\$ -	\$ -	\$ -		\$ 7,044
22 Other - Reduction in ERI & Misc Increases	\$ 10,128	\$ -	\$ -	\$ 7,840	\$ -	\$ 9,400	\$ -	\$ (21,400)	\$ -	\$ -	\$ 139,156	\$ 10,938	\$ 156,062
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ 37,718	\$ 149,170	\$ (28,967)	\$ 76,425	\$ (9,144)	\$ 143,739	\$ 107,569	\$ (7,696)	\$ (4,208)	\$ 8,070	\$ 139,156	\$ 10,938	\$ 622,770

Notes:

The large change in Line 16, function 22X, is the expiration of a Federal Tech Grant

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2011-12 to 2012-13													
	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	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1
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	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000
5 Change in MSPERS	\$ -	\$ -	\$ 15,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,165
6 Change in Health Care Insurance	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
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	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
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	\$ -	\$ -	\$ 4,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,743
22 Other Reduction in ERI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ 13,800
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ -	\$ -	\$ 83,908	\$ -	\$ 5,000	\$ 10,000	\$ -	\$ 3,800	\$ 20,000	\$ -	\$ -	\$ -	\$ 122,708

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind						\$ -							\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other Reductions in ERI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,650	\$ -	\$ -	\$ -	\$ 14,650
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,000	\$ -	14,650	\$ -	\$ -	\$ -	\$ 29,650

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2013-14 to 2014-15													
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 (\$/B Consistent with Change in DEP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2014-15 to 2015-16													
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 (\$/B Consistent with Change in DEP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Deficit Elimination Plan

Ishpeming Public School District

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:	(\$535,432)	(\$251,075)		(\$160,304)			(\$87,616)			\$4,892			\$116,957			
2	Add: Revenues																
3	11x Local Sources	\$965,881	\$731,760	(\$234,121)	-24.24%	\$733,760	\$2,000	0.27%	\$735,760	\$2,000	0.27%	\$737,760	\$2,000	0.27%	\$739,760	\$2,000	0.27%
4	51x Local Rec'd Thru Another Public Sch.	\$408,832	\$452,000	\$43,168	10.56%	\$387,000	(\$65,000)	-14.38%	\$387,000	\$0	0.00%	\$387,000	\$0	0.00%	\$387,000	\$0	0.00%
5	2x 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	3x State Sources	\$6,150,010	\$5,888,205	(\$261,806)	-4.58%	\$5,815,347	(\$64,463)	-1.10%	\$5,815,347	\$4,170	0.07%	\$5,853,074	\$33,557	0.58%	\$5,853,074	\$0	0.00%
7	2x Federal Sources	\$861,720	\$382,462	(\$479,258)	-55.62%	\$327,600	(\$54,862)	-14.34%	\$327,600	\$0	0.00%	\$327,600	\$0	0.00%	\$327,600	\$0	0.00%
8	52x-6x Incoming Transfers & Other	\$58,258	\$44,811	(\$13,447)	-23.08%	\$0	(\$44,811)	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$8,444,701	\$7,479,238	(\$965,463)	-11.43%	\$7,263,707	(\$215,531)	-2.88%	\$7,269,877	\$6,170	0.08%	\$7,305,434	\$35,557	0.49%	\$7,307,434	\$2,000	0.03%
10	TOTAL RESOURCES AVAILABLE	\$7,909,269	\$7,228,163	(\$681,106)	-8.61%	\$7,103,403	(\$124,760)	-1.73%	\$7,182,261	\$78,858	1.11%	\$7,310,326	\$128,065	1.78%	\$7,424,391	\$114,065	1.56%
11	Less: Expenditures																
12	1x Classroom Inst.	\$4,685,416	\$4,556,328	(\$129,088)	-2.76%	\$4,481,588	(\$74,740)	-1.64%	\$4,497,588	\$16,000	0.36%	\$4,513,588	\$16,000	0.36%	\$4,529,588	\$16,000	0.35%
13	Support Services:																
14	21x Pupil	\$403,462	\$365,744	(\$37,718)	-9.35%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%	\$365,744	\$0	0.00%
15	22x Inst. Staff	\$375,445	\$226,275	(\$149,170)	-39.73%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%	\$226,275	\$0	0.00%
16	23x Gen. Adm.	\$246,903	\$275,870	\$28,967	11.73%	\$191,962	(\$83,908)	-30.42%	\$191,962	\$0	0.00%	\$191,962	\$0	0.00%	\$191,962	\$0	0.00%
17	24x Sch. Adm.	\$370,022	\$293,597	(\$76,425)	-20.65%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%	\$293,597	\$0	0.00%
18	25x Business	\$153,232	\$162,376	\$9,144	5.97%	\$157,376	(\$5,000)	-3.08%	\$157,376	\$0	0.00%	\$157,376	\$0	0.00%	\$157,376	\$0	0.00%
19	26x Operation & Maintenance	\$927,240	\$783,501	(\$143,739)	-15.50%	\$773,501	(\$10,000)	-1.28%	\$758,501	(\$15,000)	-1.94%	\$758,501	\$0	0.00%	\$758,501	\$0	0.00%
20	27x Transportation	\$349,934	\$242,365	(\$107,569)	-30.74%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%	\$242,365	\$0	0.00%
21	28x Central	\$49,739	\$57,435	\$7,696	15.47%	\$53,635	(\$3,900)	-6.62%	\$38,985	(\$14,650)	-27.31%	\$38,985	\$0	0.00%	\$38,985	\$0	0.00%
22	29x Other	\$238,077	\$239,285	\$4,208	1.73%	\$219,285	(\$20,000)	-8.36%	\$219,285	\$0	0.00%	\$219,285	\$0	0.00%	\$219,285	\$0	0.00%
23	3x Community Services	\$47,774	\$39,704	(\$8,070)	-16.89%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%	\$39,704	\$0	0.00%
24	41-42-43 Outgoing Transfers	\$174,156	\$35,000	(\$139,156)	-79.90%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%	\$35,000	\$0	0.00%
25	45x Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x Debt Service	\$131,005	\$110,987	(\$20,018)	-15.28%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%	\$110,987	\$0	0.00%
27	6x Fund Modifications	\$10,938	\$0	(\$10,938)	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
28	TOTAL EXP. & OUTGOING TRANSFERS	\$8,160,344	\$7,388,467	(\$771,877)	-9.46%	\$7,191,019	(\$197,448)	-2.67%	\$7,177,369	(\$13,650)	-0.19%	\$7,193,369	\$16,000	0.22%	\$7,209,369	\$16,000	0.22%
29	ENDING FUND BALANCE	(\$251,075)	(\$160,304)	\$90,771	-36.15%	(\$87,616)	\$72,688	-45.34%	\$4,892	\$92,508	-105.58%	\$116,957	\$112,065	2290.96%	\$215,022	\$98,065	83.85%

Notes:

NARRATIVE SECTION

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

Answer: None.

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

Answer: IEA Teachers and IESPA support staff.

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

Answer: None.

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

Answer: IEA Teachers and IESPA support staff.

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

Answer: Currently negotiating IEA teacher contract and IESPA support staff contract.

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

Answer: Yes, we are including reductions in employer paid portions of health care.

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

Answer: Yes, we are including reductions in employer paid portions of health care.

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

Answer: Did not eliminate teaching positions fast enough as enrollment has fallen.

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

Answer: The district is planning to reduce expenditures by staff reductions through attrition and layoffs; consolidation of assignments; contracted services for custodial services at Ishpeming High School and Ishpeming Middle School; closing of C.L. Phelps School; part-time superintendent in 2012-13; consolidated services with Negaunee Public Schools for bus maintenance and food service.

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

Answer: Eliminate grade sections and classes. Reduce grade sections at grades 1, 3, 5 and 8. Reduce class offerings at Ishpeming High School, Ishpeming Middle School and Birchview Elementary School. Increase class sizes at Ishpeming High School, Ishpeming Middle School and Birchview Elementary School.

11. What support services would be reduced or eliminated?

Answer: Reduce student transportation. Reduce high school secretary position to a 10-month position. Eliminate 4 FTEs of food service personnel via consolidated services. Reduce athletic director position. Eliminate 1 FTE of technology staff. Reduce special education consultant.

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

Answer: Layoff of 4.91 teaching positions. Reduction through attrition of 1 FTE of technology support. Collapsed bus routes to reduce spending by nearly \$30,000.

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

Answer: Layoff of 4.91 teaching positions. Reduction through attrition of 1 FTE of technology support. Collapsed bus routes to reduce spending by nearly \$30,000.

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

Answer: 100% salary freeze for all employees - no steps for teachers. Changes in insurance coverage for all eligible employees to higher deductibles, co-pays and prescription coverage. All employees to pay 20% of insurance premium. Contracts are currently under negotiation

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.

NARRATIVE SECTION

Answer: <http://www.ishpemingschools.org/wp-content/uploads/2009/12/2011-12-Gen-Fund-Budget-Summary-062711.pdf>

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: \$10,000 contribution from Athletic Booster Club.

Eliminating extracurricular activities is self-defeating. Because of the very strong schools of choice climate in this area, eliminating extracurricular activities, especially athletics, results in students exercising the schools of choice option (especially between 8th grade and 9th grade when eligibility is not lost) which leads to a reduction in student membership. Ishpeming High School gains students who want to participate in extracurricular athletics.

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

Answer: Yes, 2.5 mill sinking fund renewed by voters in November 2009. Projects include (1) Ishpeming High School fascia and cupola replacement; (2) floor replacement at the Birchview School; (3) construction of classroom separation walls at Birchview School (4) classroom entry and doors at the Birchview School; (5) reconstruction of front entry at Birchview School; (6) roof replacement at the Ishpeming High School; (7) reconstruction of hallways at Ishpeming High School; (8) reconstruct tennis courts at Athletic Facilities Complex