

City of Detroit Public Schools

Account	Actual 2007-08	June Projection 2008-09	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2009- 10	Yearly Increase (Decrease)	% Increase (Decrease)	
1	Beginning Fund Equity:	(\$3,777,418)	(\$139,724,751)		(\$276,831,762)			
2	Add: Revenues							
	Local Sources (Should be consistent with							
3 11x	Local Revenue Worksheet Line 12)	\$127,221,321	\$108,671,803	(\$18,549,518)	-14.58%	\$124,022,001	\$15,350,198	14.13%
	Local Rec'd Thru Another Public Sch (From							
4 51x	Local Revenue Worksheet Line 18)	\$75,300,000	\$70,998,322	(\$4,301,678)	-5.71%	\$74,000,000	\$3,001,678	4.23%
5 2xx	Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
	State Sources (From Other State							
6 3xx	Worksheet Line 20)	\$810,766,781	\$765,419,523	(\$45,347,258)	-5.59%	\$664,673,846	(\$100,745,678)	-13.16%
	Federal Sources (From Federal Worksheet							
7 4xx	Line 24)	\$166,697,186	\$213,642,319	\$46,945,133	28.16%	\$223,047,753	\$9,405,434	4.40%
8 52x-6xx	Incoming Transfers & Other	\$2,067,734	\$4,077,669	\$2,009,935	97.20%	\$6,230,000	\$2,152,331	52.78%
9	TOTAL REVENUES,ETC.	\$1,182,053,022	\$1,162,809,636	(\$19,243,386)	-1.63%	\$1,091,973,599	(\$70,836,036)	-6.09%
10	TOTAL RESOURCES AVAILABLE	\$1,178,275,604	\$1,023,084,885	(\$155,190,719)	-13.17%	\$815,141,838	(\$207,943,047)	-20.33%
11	Less: Expenditures							
12 1xx	Classroom Inst.	\$725,840,904	\$713,728,350	(\$12,112,555)	-1.67%	\$598,011,031	(\$115,717,318)	-16.21%
13	Support Services:							
14 21x	Pupil	\$99,874,098	\$97,347,494	(\$2,526,604)	-2.53%	\$75,097,785	(\$22,249,709)	-22.86%
15 22x	Inst. Staff	\$48,878,851	\$80,837,942	\$31,959,091	65.38%	\$59,931,108	(\$20,906,834)	-25.86%
16 23x	Gen. Adm.	\$8,030,236	\$9,178,162	\$1,147,926	14.30%	\$7,507,039	(\$1,671,123)	-18.21%
17 24x	Sch. Adm.	\$82,519,424	\$81,806,094	(\$713,330)	-0.86%	\$35,598,771	(\$46,207,322)	-56.48%
18 25x	Business	\$29,378,089	\$34,152,106	\$4,774,017	16.25%	\$37,747,251	\$3,595,145	10.53%
19 26x	Operation & Maintenance	\$180,600,405	\$146,835,109	(\$33,765,296)	-18.70%	\$131,041,410	(\$15,793,699)	-10.76%
20 27x	Transportation	\$60,788,321	\$45,813,500	(\$14,974,821)	-24.63%	\$28,199,572	(\$17,613,928)	-38.45%
21 28x	Central	\$49,748,567	\$52,757,469	\$3,008,902	6.05%	\$41,677,837	(\$11,079,632)	-21.00%
22 29X	Other	\$0	\$15,083	\$15,083	100.00%	\$4,000	(\$11,083)	-73.48%
23 3xx	Community Services	\$6,198,564	\$5,556,138	(\$642,426)	-10.36%	\$6,153,772	\$597,634	10.76%
24 41,42,43,49	Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
25 45x	Facilities Acq	\$626,327	\$30,000	(\$596,327)	-95.21%	\$9,000,000	\$8,970,000	29900.00%
26 51x	Debt Service	\$22,589,353	\$29,332,000	\$6,742,647	29.85%	\$37,281,025	\$7,949,025	27.10%
27 6xx	Fund Modifications	\$2,927,216	\$2,527,200	(\$400,016)	-13.67%	\$6,900,095	\$4,372,895	173.03%
28	TOTAL EXP. & OUTGOING TRANSFERS	\$1,318,000,355	\$1,299,916,646	(\$18,083,709)	-1.37%	\$1,074,150,697	(\$225,765,949)	-17.37%
29	ENDING FUND BALANCE	(\$139,724,751)	(\$276,831,762)	(\$137,107,010)	98.13%	(\$259,008,860)	\$17,822,902	-6.44%

City of Detroit Public Schools

Account	Target Budget 2010-11	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2011-12	Yearly Increase (Decrease)	% Increase (Decrease)
	(\$259,008,860)			(\$179,829,402)		
Beginning Fund Equity:						
Add: Revenues						
Local Sources (Should be consistent with						
11x Local Revenue Worksheet Line 12)	\$122,466,456	(\$1,555,545)	-1.25%	\$110,930,764	(\$11,535,692)	-9.42%
Local Rec'd Thru Another Public Sch (From						
51x Local Revenue Worksheet Line 18)	\$74,000,000	\$0	0.00%	\$74,000,000	\$0	0.00%
2xx Other Political Sub.	\$0	\$0	0.00%	\$0	\$0	0.00%
State Sources (From Other State						
3xx Worksheet Line 20)	\$602,588,036	(\$62,085,810)	-9.34%	\$565,645,161	(\$36,942,874)	-6.13%
Federal Sources (From Federal Worksheet						
4xx Line 24)	\$234,200,141	\$11,152,388	5.00%	\$245,910,148	\$11,710,007	5.00%
52x-6xx Incoming Transfers & Other	\$9,500,000	\$3,270,000	52.49%	\$12,500,000	\$3,000,000	31.58%
TOTAL REVENUES,ETC.	\$1,042,754,633	(\$49,218,967)	-4.51%	\$1,008,986,073	(\$33,768,559)	-3.24%
TOTAL RESOURCES AVAILABLE	\$783,745,773	(\$31,396,065)	-3.85%	\$829,156,671	\$45,410,898	5.79%
Less: Expenditures						
1xx Classroom Inst.	\$577,210,455	(\$20,800,576)	-3.48%	\$590,771,907	\$13,561,452	2.35%
Support Services:						
21x Pupil	\$67,404,151	(\$7,693,634)	-10.24%	\$59,782,665	(\$7,621,486)	-11.31%
22x Inst. Staff	\$53,534,010	(\$6,397,099)	-10.67%	\$47,351,290	(\$6,182,719)	-11.55%
23x Gen. Adm.	\$5,443,941	(\$2,063,098)	-27.48%	\$4,730,148	(\$713,793)	-13.11%
24x Sch. Adm.	\$25,094,107	(\$10,504,664)	-29.51%	\$21,672,671	(\$3,421,436)	-13.63%
25x Business	\$27,040,589	(\$10,706,662)	-28.36%	\$23,208,190	(\$3,832,398)	-14.17%
26x Operation & Maintenance	\$101,076,646	(\$29,964,764)	-22.87%	\$78,058,129	(\$23,018,517)	-22.77%
27x Transportation	\$26,511,059	(\$1,688,513)	-5.99%	\$24,606,108	(\$1,904,951)	-7.19%
28x Central	\$30,429,093	(\$11,248,744)	-26.99%	\$26,615,128	(\$3,813,964)	-12.53%
29X Other	\$4,126	\$126	3.14%	\$4,255	\$130	3.14%
3xx Community Services	\$5,649,140	(\$504,633)	-8.20%	\$5,108,857	(\$540,283)	-9.56%
41,42,43,49 Outgoing Transfers	\$0	\$0	0.00%	\$0	\$0	0.00%
45x Facilities Acq	\$0	(\$9,000,000)	-100.00%	\$0	\$0	0.00%
51x Debt Service	\$37,277,764	(\$3,261)	-0.01%	\$37,277,764	\$0	0.00%
6xx Fund Modifications	\$6,900,095	\$0	0.00%	\$6,900,095	\$0	0.00%
TOTAL EXP. & OUTGOING TRANSFERS	\$963,575,175	(\$110,575,523)	-10.29%	\$926,087,208	(\$37,487,967)	-3.89%
ENDING FUND BALANCE	(\$179,829,402)	\$79,179,458	-30.57%	(\$96,930,537)	\$82,898,865	-46.10%

City of Detroit Public Schools

Account	Target Budget 2012-13	Yearly Increase (Decrease)	% Increase (Decrease)
	(\$96,930,537)		
11x	\$110,930,764	\$0	0.00%
51x	\$74,000,000	\$0	0.00%
2xx	\$0	\$0	0.00%
3xx	\$539,292,353	(\$26,352,809)	-4.66%
4xx	\$258,205,655	\$12,295,507	5.00%
52x-6xx	\$14,500,000	\$2,000,000	16.00%
	\$996,928,772	(\$12,057,301)	-1.19%
	\$899,998,235	\$70,841,564	8.54%
1xx	\$611,274,175	\$20,502,268	3.47%
21x	\$51,735,699	(\$8,046,967)	-13.46%
22x	\$40,791,518	(\$6,559,772)	-13.85%
23x	\$3,983,395	(\$746,752)	-15.79%
24x	\$17,947,519	(\$3,725,152)	-17.19%
25x	\$19,304,885	(\$3,903,306)	-16.82%
26x	\$52,842,128	(\$25,216,001)	-32.30%
27x	\$22,355,357	(\$2,250,750)	-9.15%
28x	\$22,558,872	(\$4,056,257)	-15.24%
29X	\$4,389	\$134	3.14%
3xx	\$4,512,471	(\$596,386)	-11.67%
41,42,43,49	\$0	\$0	0.00%
45x	\$0	\$0	0.00%
51x	\$37,259,264	(\$18,500)	-0.05%
6xx	\$6,900,095	\$0	0.00%
	\$891,469,767	(\$34,617,441)	-3.74%
	\$8,528,469	\$105,459,005	-108.80%

	Audit 2007-08	Budgeted 2008-09	Projected 2008-09	Diff	Budgeted 2009-10	Diff	Estimated 2010-11	Diff
1 Local Revenue Worksheet								
2 General Millage (111)	100,631,922.00	83,404,408.00	95,542,286.00	-17.12%	91,012,728.94	9.12%	91,012,464.20	0.00%
3 Penalties and Int Earned on Tax (119)	0.00	0.00	0.00	NA	0.00	NA	0.00	NA
4 Tuition from Individuals (13x)	1,020,089.68	995,000.00	871,266.00	-2.46%	205,000.00	-79.40%	205,000.00	0.00%
5 Transport from Individuals (14x)	0.00	0.00	0.00	NA	0.00	NA	0.00	NA
6 Earnings on Investments (15x)	2,261,347.17	3,450,000.00	850,000.00	52.56%	850,000.00	-75.36%	850,000.00	0.00%
7 Revenue from Student Activities (17x)	0.00	0.00	0.00	NA	0.00	NA	0.00	NA
8 Community Service Revenue (18x)	0.00	3,500,000.00	6,624,110.58	NA	13,879,200.00	296.55%	13,879,200.00	0.00%
9 Rentals (191)	0.00	896,400.00	917,064.92	NA	796,400.00	-11.16%	796,400.00	0.00%
10 Private Donations (192)	0.00	876,611.00	2,030,464.64	NA	944,443.00	7.74%	944,443.00	0.00%
11 Other Misc, Local (199)	23,307,962.00	7,252,415.00	1,836,610.59	-68.88%	16,334,229.00	125.22%	14,778,949.00	-9.52%
12 Total Local (1xx) This will populate the DEP Line 3	127,221,320.85	100,374,834.00	108,671,802.73		124,022,000.94		122,466,456.20	-1.25%
13 Other School District Tuition (511)	0.00	0.00		NA	0.00	NA	0.00	NA
14 Other School District Transport (512)	0.00	0.00		NA	0.00	NA	0.00	NA
15 ISD Collected Millage (513)	75,300,000.00	68,000,000.00	70,998,322.00	-9.69%	74,000,000.00	8.82%	74,000,000.00	0.00%
16 Compensation for Services Provided to Other Public Schools (518)	0.00	0.00	0.00	NA	0.00	NA	0.00	NA
17 Other Distributions from Other Public Schools (519)	0.00	0.00	0.00	NA	0.00	NA	0.00	NA
18 Total from other Public Sch (51x) This will populate the DEP line 4	75,300,000.00	68,000,000.00	70,998,322.00		74,000,000.00		74,000,000.00	0.00%
19 Other - Please Explain	0.00	1,075,629.00	4,077,668.71	NA	6,230,000.00	479.20%	9,500,000.00	52.49%
20 Total General Fund *This should be consistent with GF DEP Local and Other Public School Revenue	202,521,320.85	169,450,463.00	183,747,793.44	-16.33%	204,252,000.94	20.54%	205,966,456.20	0.84%

1	Local Revenue Worksheet	Estimated 2011-12	Diff	Estimated 2012-13	Diff	Explanations for Variance > 20%
2	General Millage (111)	91,012,464.20	0.00%	91,012,464.20	0.00%	Calculated based on 17.8308 mills
3	Penalties and Int Earned on Tax (119)	0.00	NA	0.00	NA	
4	Tuition from Individuals (13x)	205,000.00	0.00%	205,000.00	0.00%	Decrease in tuition revenues
5	Transport from Individuals (14x)	0.00	NA	0.00	NA	
6	Earnings on Investments (15x)	850,000.00	0.00%	850,000.00	0.00%	Poor interest rates
7	Revenue from Student Activities (17x)	0.00	NA	0.00	NA	
8	Community Service Revenue (18x)	13,879,200.00	0.00%	13,879,200.00	0.00%	Better medicaid reimbursement
9	Rentals (191)	796,400.00	0.00%	796,400.00	0.00%	
10	Private Donations (192)	944,443.00	0.00%	944,443.00	0.00%	
11	Other Misc, Local (199)	3,243,257.00	-78.05%	3,243,257.00	0.00%	IDEA 50/50 rule
12	Total Local (1xx) This will populate the DEP Line 3	110,930,764.20	-9.42%	110,930,764.20	0.00%	
13	Other School District Tuition (511)		NA		NA	
14	Other School District Transport (512)		NA		NA	
15	ISD Collected Millage (513)	74,000,000.00	0.00%	74,000,000.00	0.00%	
16	Compensation for Services Provided to Other Public Schools (518)		NA		NA	
17	Other Distributions from Other Public Schools (519)		NA		NA	
18	Total from other Public Sch (51x) This will populate the DEP line 4	74,000,000.00	0.00%	74,000,000.00	0.00%	
19	Other - Please Explain	12,500,000.00	31.58%	14,500,000.00	16.00%	Sale of real estate and bond proceeds; accumulated revenue backfill
20	Total General Fund *This should be consistent with GF DEP Local and Other Public School Revenue	197,430,764.20	-4.14%	199,430,764.20	1.01%	

State Aid Calculation 2007-08

Membership:

Spring 2007 GE FTE	102,465.00	(A1)	SRSD Spring GE Membership FTE
Fall 2007 GE FTE	95,159.77	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	96,986.08	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2007 SE FTE	9,972.86	(B1)	SRSD Spring SE Membership FTE
Fall 2007 SE FTE	9,341.45	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	9,499.30	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	106,485.38	C	Add GE blend (A3) + SE blend (B3)

Taxable Value Information

Homestead	\$ 3,173,684,617.00	D	Enter Current Homestead Value from Taxable Value System
Non Homestead	\$ 6,103,790,489.00	E	Enter Current Non Homestead Value from Taxable Value System
Millage Rate	0.018	F	
Local Revenue From Millage	109,868,228.802	G	This should be consistent with amount reported on the Local Revenue

Foundation Information

2008 Foundation Allowance	\$ 7,557.00	(H1)	
Maximum 2008 Fdtn	\$ 8,433.00	(H2)	
State Share ((lesser of H1,H2)-((E x Local Share ((E xF)/A3)	\$ 6,424.18	(I)	Foundation Allowance - Local Share of Foundation Allowance
1995 Foundation Allowance	\$ 5,583.60	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
Maximum 1995 Fdtn.	\$ 6,500.00	(K1)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,551.83	(L)	NH Property Value times Millage Rate divided by Total FTE Blend

SE Obligation

SE Costs	\$ 216,482,433.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 36,601,933.00	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.

Calculations:

CY Calculation Info:

Section 20 (L x A3)	623,056,019.35	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	189,777.10	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	623,245,796.45	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	71,786,228.99	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	3,581.37	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	71,789,810.36	O3	(O1+O2)
51a Special Ed Costs *.286138	61,943,850.41	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	25,773,800.15	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	87,717,650.56	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$129,339.19	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+P4)	711,092,786.21	Q	
Breakdown of Foundation and SE			
Section 22a - Proposal A (L*C)	484,703,347.25	R	Proposal A Obligation
Section 51c (P3)	87,717,650.56	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	138,671,785.56	S	Discretionary Payment

State Aid Calculation 2008-09

Membership:

Spring 2008 GE FTE	92,166.12	(A1)	SRSD Spring GE Membership FTE
Fall 2008 GE FTE	85,098.41	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	86,878.04	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2008 SE FTE	9,382.93	(B1)	SRSD Spring SE Membership FTE
Fall 2008 SE FTE	8,358.61	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	8,615.62	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	95,493.66	C	Add GE blend (A3) + SE blend (B3)

Taxable Value Information

Non-PRE Taxable Value	\$ 5,221,379,320.00	D	Enter Current Homestead Value from Taxable Value System
Millage Rate	\$ 0.018	E	Enter Current Non Homestead Value from Taxable Value System
Commercial PP Taxable Value	697,810,565.000	F	
Millage Rate	0.006		
Local Revenue From Millage	98,171,691.150	G	This should be consistent with amount reported on the Local Revenue

Foundation Information

2008 Foundation Allowance	\$ 7,660.00	(H1)	
Maximum 2009 Fdtn	\$ 8,385.00	(H2)	
State Share ((lesser of H1,H2)-((E x Local Share ((E xF)/A3)	\$ 6,530.01	(I)	Foundation Allowance - Local Share of Foundation Allowance
1995 Foundation Allowance	\$ 5,583.60	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,555.56	(L)	NH Property Value times Millage Rate divided by Total FTE Blend

SE Obligation

SE Costs	\$ 239,248,013.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 38,376,498.00	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.

Calculations:

CY Calculation Info:

Section 20 (L x A3)	567,314,469.98	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	178,586.17	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	567,493,056.15	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	65,995,649.20	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	1,346.21	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	65,996,995.41	O3	(O1+O2)
51a Special Ed Costs *.286138	68,457,947.94	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	27,023,386.71	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	95,481,334.66	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$0.00	P4	
Total CY State Fdtn & SE Oblig. ((N3+O3)+P4)	662,974,390.81	Q	
Breakdown of Foundation and SE			
Section 22a - Proposal A (L*C)	435,027,097.75	R	Proposal A Obligation
Section 51c (P3)	95,481,334.66	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	132,465,958.40	S	Discretionary Payment

State Aid Calculation 2009-10
Membership:

Spring 2009 GE FTE	82,918.82	(A1)	SRSD Spring GE Membership FTE
Fall 2009 GE FTE	75,928.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	77,675.71	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2009 SE FTE	8,306.35	(B1)	SRSD Spring SE Membership FTE
Fall 2009 SE FTE	7,849.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	7,963.34	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	85,639.04	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 5,255,742,907.00	D	Enter Current Homestead Value from Taxable Value System
Millage Rate	\$ 0.018	E	Enter Current Non Homestead Value from Taxable Value System
Commercial PP Taxable Value	761,194,070.000	F	
Millage Rate	0.006		
Local Revenue From Millage	99,170,536.746	G	This should be consistent with amount reported on the Local Revenue
Foundation Information			
2008 Foundation Allowance	\$ 7,550.00	(H1)	
Maximum 2009 Fdtn	\$ 8,385.00	(H2)	
State Share ((lesser of H1,H2)-((E x	\$ 6,273.27	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((E xF)/A3)	\$ 176.39	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,583.60	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,425.59	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 233,248,013.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 36,601,933.00	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	487,280,669.91	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	193,969.92	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	487,474,639.83	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	60,123,198.13	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	3,486.90	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	60,126,685.03	O3	(O1+O2)
51a Special Ed Costs *.286138	66,741,119.94	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	25,773,800.15	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	92,514,920.09	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+P4)	579,989,559.92	Q	
Breakdown of Foundation and SE			
Section 22a - Proposal A (L*C)	379,003,290.10	R	Proposal A Obligation
Section 51c (P3)	92,514,920.09	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	108,471,349.73	S	Discretionary Payment

State Aid Calculation 2010-11

Membership:

Spring 2009 GE FTE		(A1)	SRSD Spring GE Membership FTE
Fall 2009 GE FTE		(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	69,162.43	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2009 SE FTE		(B1)	SRSD Spring SE Membership FTE
Fall 2009 SE FTE		(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	7,299.57	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	76,462.00	C	Add GE blend (A3) + SE blend (B3)

Taxable Value Information

Non-PRE Taxable Value	\$ 5,255,742,907.00	D	Enter Current Homestead Value from Taxable Value System
Millage Rate	\$ 0.018	E	Enter Current Non Homestead Value from Taxable Value System
Commercial PP Taxable Value	761,194,070.000	F	
Millage Rate	0.006		
Local Revenue From Millage	99,170,536.746	G	This should be consistent with amount reported on the Local Revenue

Foundation Information

2008 Foundation Allowance	\$ 7,660.00	(H1)	
Maximum 2009 Fdtn	\$ 8,385.00	(H2)	
State Share ((lesser of H1,H2)-((E x	\$ 6,226.12	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((E xF)/A3)	\$ 198.11	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,583.60	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,286.61	(L)	NH Property Value times Millage Rate divided by Total FTE Blend

SE Obligation

SE Costs	\$ 239,079,213.33	(M1)	Estimated SE4096
SE Transportation Costs	\$ 37,516,981.33	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.

Calculations:

CY Calculation Info:

Section 20 (L x A3)	430,613,588.67	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	193,969.92	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	430,807,558.59	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	55,914,706.20	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	3,486.90	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	55,918,193.10	O3	(O1+O2)
51a Special Ed Costs *.286138	68,409,647.94	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	26,418,145.15	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	94,827,793.10	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+P4)	525,635,351.69	Q	
Breakdown of Foundation and SE			
Section 22a - Proposal A (L*C)	327,762,773.82	R	Proposal A Obligation
Section 51c (P3)	94,827,793.10	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	103,044,784.77	S	Discretionary Payment

State Aid Calculation 2011-12
Membership:

Spring 2009 GE FTE		(A1)	SRSD Spring GE Membership FTE
Fall 2009 GE FTE		(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	63,650.40	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2009 SE FTE		(B1)	SRSD Spring SE Membership FTE
Fall 2009 SE FTE		(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	6,788.60	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	70,439.00	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 5,255,742,907.00	D	Enter Current Homestead Value from Taxable Value System
Millage Rate	\$ 0.018	E	Enter Current Non Homestead Value from Taxable Value System
Commercial PP Taxable Value	761,194,070.000	F	
Millage Rate	0.006		
Local Revenue From Millage	99,170,536.746	G	This should be consistent with amount reported on the Local Revenue
Foundation Information			
2008 Foundation Allowance	\$ 7,660.00	(H1)	
Maximum 2009 Fdtn	\$ 8,385.00	(H2)	
State Share ((lesser of H1,H2)-((E x	\$ 6,101.95	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((E xF)/A3)	\$ 215.26	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,583.60	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,175.71	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 245,056,193.66	(M1)	Estimated SE4096
SE Transportation Costs	\$ 38,454,905.86	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	388,391,557.67	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	193,969.92	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	388,585,527.59	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	52,000,676.77	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	3,486.90	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	52,004,163.67	O3	(O1+O2)
51a Special Ed Costs *.286138	70,119,889.14	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	27,078,598.78	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	97,198,487.92	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+P4)	485,784,015.51	Q	
Breakdown of Foundation and SE			
Section 22a - Proposal A (L*C)	294,132,836.69	R	Proposal A Obligation
Section 51c (P3)	97,198,487.92	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	94,452,690.90	S	Discretionary Payment

State Aid Calculation 2012-13

Membership:

Spring 2009 GE FTE		(A1)	SRSD Spring GE Membership FTE
Fall 2009 GE FTE		(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	59,551.60	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2009 SE FTE		(B1)	SRSD Spring SE Membership FTE
Fall 2009 SE FTE		(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	6,313.40	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	65,865.00	C	Add GE blend (A3) + SE blend (B3)

Taxable Value Information

Non-PRE Taxable Value	\$ 5,255,742,907.00	D	Enter Current Homestead Value from Taxable Value System
Millage Rate	\$ 0.018	E	Enter Current Non Homestead Value from Taxable Value System
Commercial PP Taxable Value	761,194,070.000	F	
Millage Rate	0.006		
Local Revenue From Millage	99,170,536.746	G	This should be consistent with amount reported on the Local Revenue

Foundation Information

2008 Foundation Allowance	\$ 7,660.00	(H1)	
Maximum 2009 Fdtn	\$ 8,385.00	(H2)	
State Share ((lesser of H1,H2)-((E x	\$ 5,994.71	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((E xF)/A3)	\$ 230.08	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,583.60	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-	\$ 4,077.94	(L)	NH Property Value times Millage Rate divided by Total FTE Blend

SE Obligation

SE Costs	\$ 251,182,598.50	(M1)	Estimated SE4096
SE Transportation Costs	\$ 39,416,278.50	(M2)	Estimated SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website
SE Hold Harmless Amt.	16,057,179.39	(M5)	SE Hold Harmless Amt.

Calculations:

CY Calculation Info:

Section 20 (L x A3)	356,994,583.47	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	193,969.92	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	357,188,553.39	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	48,360,629.39	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	3,486.90	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	48,364,116.29	O3	(O1+O2)
51a Special Ed Costs *.286138	71,872,886.37	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	27,755,563.75	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	99,628,450.12	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+P4)	456,817,003.51	Q	

Breakdown of Foundation and SE

Section 22a - Proposal A (L*C)	268,593,518.10	R	Proposal A Obligation
Section 51c (P3)	99,628,450.12	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	88,595,035.29	S	Discretionary Payment

Other State Worksheet	2007-08 Per August State Aid Status Report and FID	2008-09 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2009-10 Budgeted SA Status Report	Diff	Explanation for Difference > than 20%	2010-11 Estimate SA Status Report	Diff
1 School Lunch Related	1,801,477.42	1,801,477.42	0.00%		1,846,514.00	2.50%		1,846,514.36	0.00%
2 Foundation (from SA Calc Worksheet Line R + Line S)	623,375,132.80	567,493,056.15	-8.96%	Decreased enrollment	487,474,639.83	-14.10%	Decreased enrollment and decrease in foundation	430,807,558.59	-11.62%
3 Special Education (From SA Calc Worksheet Line P3)	87,717,650.56	95,481,334.66	8.85%	Increased costs of SE services due to inflation	92,514,920.09	-3.11%		94,827,793.10	2.50%
4 At Risk	55,241,228.73	48,117,405.66	-12.90%	Decreased enrollment	43,500,000.00	-9.60%	Decreased enrollment and decreased foundation	38,483,858.00	-11.53%
5 Bilingual	799,499.07	761,720.28	-4.73%		427,884.00	-43.83%	Decrease in funding in proposed Michigan State FY2010 budget	0.00	-100.00%
6 Math/Science	110,878.00	110,878.00	0.00%		110,878.00	0.00%		110,878.00	0.00%
7 Renaissance Zone	5,249,095.68	2,423,437.04	-53.83%	Decrease in Renaissance Zone properties	2,401,483.74	-0.91%		2,401,483.74	0.00%
8 Durant	5,930,443.30	3,775,284.57	-36.34%	Durant Debt Service schedule	0.00	-100.00%	DPS budgets \$0 for durant debt service	0.00	NA
9 Adult	4,730,079.19	4,729,681.35	-0.01%		4,729,681.35	0.00%		4,729,681.35	0.00%
10 Career Tech	1,901,809.43	1,899,795.22	-0.11%		2,143,537.00	12.83%		2,026,525.65	-5.46%
11 School Readiness	15,878,000.00	15,653,600.00	-1.41%		14,307,200.00	-8.60%	Decreased enrollment	14,307,200.00	0.00%
12 Transition Grant	0.00	0.00	NA		0.00	NA		0.00	NA
13 Declining Enrollment	7,300,530.66	6,306,230.58	-13.62%	Decreased enrollment	5,760,701.57	-8.65%	Decreased enrollment	5,293,057.39	-8.12%
14 First Robotics	0.00	0.00	NA		0.00	NA		0.00	NA
15 Middle School Math	0.00	0.00	NA		0.00	NA		0.00	NA
16 Other- Explain	400,000.00	230,000.00	-42.50%	64 Health/Science Middle College and 99p Cultural Access Grants	0.00	-100.00%	End of eligibility for 64 Health/Science Middle College	9,600,000.00	NA
17 PY ADJ	4,925,105.05	18,437,099.77	274.35%	Increase in adjustments	0.00	-100.00%	No budgeted PY ADJ due to volatility in historical receipts	0.00	NA
18 Deferred State Revenue Utilized this Year	0.00	0.00	NA		11,302,920.00	NA		0.00	-100.00%
19 State Revenue Rec'd This Year,Deferred to future Year	0.00	0.00	NA		0.00	NA			NA
20 Total General Fund *This line will populate the DEP State Revenue Line 6	813,559,452.48	765,419,523.28	108.80%		664,673,845.58	-3.76		602,588,035.83	-9.34%
21 Total All Funds *This should be consistent with the Audited Financial Statements	815,360,929.90	767,221,000.70	-5.90%		666,520,359.58	-13.13%		604,434,550.18	-9.31%

Other State Worksheet	Explanation for Difference > than 20%	2011-12 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2012-13 Estimate SA Status Report	Diff	Explanation for Difference > than 20%
1 School Lunch Related		1,846,514.36	0.00%		1,846,514.36	0.00%	
2 Foundation (from SA Calc Worksheet Line R + Line S)	Decreased enrollment	388,585,527.59	-9.80%		357,188,553.39	-8.08%	
3 Special Education (From SA Calc Worksheet Line P3)		97,198,487.92	2.50%		99,628,450.12	2.50%	
4 At Risk	Decreased enrollment and decreased foundation held constant	35,452,440.09	-7.88%		33,150,313.98	-6.49%	
5 Bilingual	Possibility of grant elimination	0.00	NA		0.00	NA	
6 Math/Science		110,878.00	0.00%		110,878.00	0.00%	
7 Renaissance Zone		2,401,483.74	0.00%		2,401,483.74	0.00%	
8 Durant		0.00	NA		0.00	NA	
9 Adult		4,729,681.35	0.00%		4,729,681.35	0.00%	
10 Career Tech		2,077,188.79	2.50%		2,129,118.51	2.50%	
11 School Readiness		14,307,200.00	0.00%		14,307,200.00	0.00%	
12 Transition Grant		0.00	NA		0.00	NA	
13 Declining Enrollment		3,982,273.98	-24.76%	Actual number of students leaving is less, but % of students leaving is the same. Formula for this grant is driven by number of children leaving, not the % lost.	2,846,673.78	-28.52%	Actual number of students leaving is less, but % of students leaving is the same. Formula for this grant is driven by number of children leaving, not the % lost.
14 First Robotics		0.00	NA		0.00	NA	
15 Middle School Math		0.00	NA		0.00	NA	
16 Other- Explain	Assumed impact of stemming enrollment decline	16,800,000.00	75.00%	Assumed impact of stemming enrollment decline	22,800,000.00	35.71%	Assumed impact of stemming enrollment decline
17 PY ADJ		0.00	NA		0.00	NA	
18 Deferred State Revenue Utilized this Year	No deferred revenues in FY11	0.00	NA		0.00	NA	
19 State Revenue Rec'd This Year,Deferred to future Year			NA			NA	
20 Total General Fund *This line will populate the DEP State Revenue Line 6		565,645,161.47	-6.13%		539,292,352.87	-4.66%	
21 Total All Funds *This should be consistent with the Audited Financial Statements		567,491,675.82	-6.11%		541,138,867.23	-4.64%	

	Federal Revenues	Audit 2007-08	Projected 2008-09	Diff	Explanation for Difference > 20%	Budgeted 2009-10	Diff
1	School Lunch Related	30,225,754.29	29,523,961.60	-2.32%		25,946,262.00	-12.12%
2	Special Education	24,368,740.00	23,925,093.00	-1.82%		23,320,557.00	-2.53%
3	IDEA Pre-School	543,714.00	437,960.25	-19.45%		489,290.00	11.72%
4	Medicaid	1,730,689.00	0.00	-100.00%	Reclassified to local revenue	0.00	NA
5	Non-Cluster Direct	235,370.00	0.00	-100.00%		0.00	NA
6	Title 1	101,180,091.00	155,840,157.00	54.02%	High carryover	162,125,573.00	4.03%
7	Migrant	316,956.35	216,612.76	-31.66%	Increase in allocation	222,403.00	2.67%
8	Title III	1,146,114.00	1,111,613.99	-3.01%		1,289,140.00	15.97%
9	Title VI	0.00	0.00	NA		0.00	NA
10	Safe and Drug-Free	434,809.00	2,476,806.01	469.63%	Due to low expen. In FY08	1,623,210.00	-34.46%
11	Homeless	241,869.00	195,190.53	-19.30%		250,440.00	28.31%
12	Emergency Immigration	0.00	0.00	NA		0.00	NA
13	Adult	1,616,444.00	766,500.01	-52.58%	Reduction in allocation	1,022,000.00	33.33%
14	Comprehensive School Reform	83,951.00	0.00	-100.00%	Did not receive this grant in FY09	0.00	NA
15	Vocational Education	3,846,547.24	3,522,639.76	-8.42%		4,659,667.00	32.28%
16	Technology Literacy	740,042.00	0.00	-100.00%		0.00	NA
17	Reading First	7,123,569.00	3,538,802.99	-50.32%		0.00	-100.00%
18	Title II	10,100,040.00	14,295,339.02	41.54%	Increase in allocation	20,870,788.94	46.00%
19	Headstart	4,419,892.00	3,570,650.25	-19.21%		4,760,867.00	33.33%
20	Various Federal	2,360,055.41	0.00	-100.00%	Placed in the "Other" category	267,787.00	NA
21	21st Century	6,208,293.00	3,037,499.96	-51.07%	Reduction in allocation	1,500,000.00	-50.62%
22	Other		707,453.51	NA		646,030.00	-8.68%
23	Deferred Federal Revenue		0.00	NA		0.00	NA
24	Total General Fund *This will populate the DEP Federal Revenue Line 7	166,697,186.00	213,642,319.02	28.16%		223,047,752.94	4.40%
25	Total All Funds *This should be consistent with SEFA Revenues	196,922,940.29	243,166,280.62	23.48%		248,994,014.94	2.40%

**Differences greater than 10% need to be explained

Explain - Breakdown to Various large grants in the Other Categories

	Federal Revenues	Explanation for Difference > 20%	Projected 2010-11	Diff	Explanation for Difference > 20%	Projected 2011-12	Diff	Explanation for Difference > 20%
1	School Lunch Related		23,423,196.80	-9.72%		21,152,438.12	-9.69%	
2	Special Education		20,988,501.30	-10.00%		18,889,651.17	-10.00%	
3	IDEA Pre-School		440,361.00	-10.00%		396,324.90	-10.00%	
4	Medicaid		0.00	NA		0.00	NA	
5	Non-Cluster Direct		0.00	NA		0.00	NA	
6	Title 1		145,913,015.70	-10.00%		131,321,714.13	-10.00%	
7	Migrant		200,162.70	-10.00%		180,146.43	-10.00%	
8	Title III		1,160,226.00	-10.00%		1,044,203.40	-10.00%	
9	Title VI		0.00	NA		0.00	NA	
10	Safe and Drug-Free	Decrease in allocation	1,460,889.00	-10.00%		1,314,800.10	-10.00%	
11	Homeless	Increase in allocation	225,396.00	-10.00%		202,856.40	-10.00%	
12	Emergency Immigration		0.00	NA		0.00	NA	
13	Adult	Increase in allocation	919,800.00	-10.00%		827,820.00	-10.00%	
14	Comprehensive School Reform		0.00	NA		0.00	NA	
15	Vocational Education	Increase in allocation	4,193,700.30	-10.00%		3,774,330.27	-10.00%	
16	Technology Literacy		0.00	NA		0.00	NA	
17	Reading First	Do not anticipate receiving this grant	0.00	NA		0.00	NA	
18	Title II	Increase in allocation	18,783,710.05	-10.00%		16,905,339.04	-10.00%	
19	Headstart	Increase in allocation	4,284,780.30	-10.00%		3,856,302.27	-10.00%	
20	Various Federal		241,008.30	-10.00%		216,907.47	-10.00%	
21	21st Century	Reduction in allocation	1,350,000.00	-10.00%		1,215,000.00	-10.00%	
22	Other		34,038,589.94	5168.89%	Targeted increase in federal grant dollars	65,764,752.03	93.21%	Targeted increase in federal grant dollars
23	Deferred Federal Revenue		0.00	NA		0.00	NA	
24	Total General Fund *This will populate the DEP Federal Revenue Line 7		234,200,140.59	5.00%		245,910,147.62	5.00%	
25	Total All Funds *This should be consistent with SEFA Revenues		257,623,337.39	3.47%		267,062,585.74	3.66%	

**Differences greater than 10% n
Explain - Breakdown to Various k

	Federal Revenues	Projected 2012-13	Diff	Explanation for Difference > 20%
1	School Lunch Related	19,108,755.31	-9.66%	
2	Special Education	17,000,686.05	-10.00%	
3	IDEA Pre-School	356,692.41	-10.00%	
4	Medicaid	0.00	NA	
5	Non-Cluster Direct	0.00	NA	
6	Title 1	118,189,542.72	-10.00%	
7	Migrant	162,131.79	-10.00%	
8	Title III	939,783.06	-10.00%	
9	Title VI	0.00	NA	
10	Safe and Drug-Free	1,183,320.09	-10.00%	
11	Homeless	182,570.76	-10.00%	
12	Emergency Immigration	0.00	NA	
13	Adult	745,038.00	-10.00%	
14	Comprehensive School Reform	0.00	NA	
15	Vocational Education	3,396,897.24	-10.00%	
16	Technology Literacy	0.00	NA	
17	Reading First	0.00	NA	
18	Title II	15,214,805.14	-10.00%	
19	Headstart	3,470,672.04	-10.00%	
20	Various Federal	195,216.72	-10.00%	
21	21st Century	1,093,500.00	-10.00%	
22	Other	96,074,798.97	46.09%	Targeted increase in federal grant dollars
23	Deferred Federal Revenue	0.00	NA	
24	Total General Fund *This will populate the DEP Federal Revenue Line 7	258,205,655.00	5.00%	
25	Total All Funds *This should be consistent with SEFA Revenues	277,314,410.31	3.84%	

**Differences greater than 10% n
Explain - Breakdown to Various k

	Function Code	Actual 2007-2008	Budgeted 2008-2009	Difference	% Change	Estimated 2009-2010	Difference	% Change	Estimated 2010-2011	Difference
Basic Inst.	111-113	397,058,832.40	390,432,866.95	(\$6,625,965)	-1.67%	261,003,520.79	(\$129,429,346)	-33.15%	244,756,246.42	(\$16,247,274)
Pre-School	118	23,659,988.46	23,265,159.65	(\$394,829)	-1.67%	\$24,804,900	\$1,539,740	6.62%	25,201,597.99	\$396,698
Summer School	119	9,157,989.10	9,005,164.09	(\$152,825)	-1.67%	5,563,698.22	(\$3,441,466)	-38.22%	5,616,200.53	\$52,502
Special Ed.	122	164,579,666.96	161,833,224.63	(\$2,746,442)	-1.67%	166,252,520.95	\$4,419,296	2.73%	169,650,484.71	\$3,397,964
Othr Add Needs	125, 127	108,467,539.88	106,657,475.19	(\$1,810,065)	-1.67%	133,494,732.67	\$26,837,257	25.16%	124,950,414.56	(\$8,544,318)
Adult Ed.	13x	22,916,887.28	22,534,459.06	(\$382,428)	-1.67%	6,891,659.01	(\$15,642,800)	-69.42%	7,035,510.74	\$143,852
Total	1XX	725,840,904.08	713,728,349.57	(\$12,112,555)		598,011,031.33	(\$115,717,318)		577,210,454.95	(\$20,800,576)

	Function Code	% Change	Estimated 2011-2012	Difference	% Change	Estimated 2012-2013	Difference	% Change
Basic Inst.	111-113	-6.22%	249,561,538.81	\$4,805,292	1.96%	260,610,026.37	\$11,048,488	4.43%
Pre-School	118	1.60%	25,636,076.80	\$434,479	1.72%	26,112,075.44	\$475,999	1.86%
Summer School	119	0.94%	5,672,017.40	\$55,817	0.99%	5,731,395.90	\$59,378	1.05%
Special Ed.	122	2.04%	173,338,532.44	\$3,688,048	2.17%	177,343,167.42	\$4,004,635	2.31%
Othr Add Needs	125, 127	-6.40%	129,374,786.86	\$4,424,372	3.54%	134,124,722.83	\$4,749,936	3.67%
Adult Ed.	13x	2.09%	7,188,954.67	\$153,444	2.18%	7,352,786.91	\$163,832	2.28%
Total	1XX		590,771,906.98	\$13,561,452		611,274,174.87	\$20,502,268	

2007-08 to 2008-09

	Basic Inst 111-113	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Summer School 119	Total
Impact of Changes In Instructional Spending							
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	320.50	187.60	0.00	0.00	6.00	0.00	514.10
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	40.20	42.60	44.50	0.00	11.00	0.00	138.30
Dollar Savings Below							
4 Salary Savings From Staffing Decrease	\$ 23,269,963.55	\$ 11,432,845.25	\$ 1,332,375.76	\$ -	\$ 488,272.90	\$ -	\$ 36,523,457.47
5 Change in MSPERS	\$ (530,612.48)	\$ 1,540,855.08	\$ (1,951,585.36)	\$ 1,879,486.48	\$ 107,703.85	\$ 185,433.61	\$ 1,231,281.18
6 Change in Health Care Insurance	\$ (483,566.05)	\$ 1,696,704.75	\$ (2,073,977.12)	\$ 1,272,282.48	\$ 111,203.99	\$ 39,441.14	\$ 562,089.19
7 Wage Increment							
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Wage Concessions							
10 One Time School Closure Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Change in Purchased Services, Supplies and Textbooks	\$ 264,659.66	\$ 48,134.08	\$ 494,960.59	\$ 2,236.39	\$ 8,769.39	\$ 10,850.42	\$ 829,610.53
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Program Costs							
15 Dual Enrollment							
16 Second Chance Alternative Program							
17 Other - Part-Time and Temporary Salaries	\$ 497,059.73	\$ 304.71	\$ (37,258.68)	\$ 2,985.46	\$ 26,054.20	\$ 25,751.94	\$ 514,897.36
18 Other - FICA	\$ (242,222.41)	\$ 705,636.59	\$ (893,736.73)	\$ 916,735.87	\$ 49,004.43	\$ 83,671.89	\$ 619,089.64
19 Other - ALL	\$ (26,360,030.10)	\$ (2,034,553.98)	\$ (13,245,885.63)	\$ 12,259,281.63	\$ 131,700.25	\$ 1,081,616.97	\$ (28,167,870.86)
20 Total	\$ (3,584,748.09)	\$ 13,389,926.48	\$ (16,375,107.18)	\$ 16,333,008.32	\$ 922,709.02	\$ 1,426,765.96	\$ 12,112,554.51

* Narrative Section should explain any partial year implementation disparities.

2008-09 to 2009-10

	Basic Inst 111-113	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Summer School 119	Total
Impact of Changes In Instructional Spending							
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	578.60	107.00	140.10	1.00	16.00	0.00	842.70
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	93.40	45.00	179.30	26.00	16.00	0.00	359.70
Dollar Savings Below							
4 Salary Savings From Staffing Decrease	\$ 44,156,786.85	\$ 7,788,859.18	\$ 12,730,451.62	\$ 926,793.38	\$ 974,489.90	\$ -	\$ 66,577,380.92
5 Change in MSPERS	\$ 17,162,024.92	\$ 62,183.92	\$ 3,089,063.29	\$ 231,316.59	\$ 588,602.94	\$ 599,996.39	\$ 21,733,188.05
6 Change in Health Care Insurance	\$ 6,418,604.05	\$ (3,928,142.03)	\$ (1,848,301.95)	\$ 322,907.19	\$ (1,016,231.62)	\$ 50,055.17	\$ (1,109.19)
7 Wage Increment							
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Wage Concessions							
10 One Time School Closure Allocation	\$ -	\$ -	\$ (12,666,914.66)	\$ -	\$ -	\$ -	\$ (12,666,914.66)
11 Change in Purchased Services, Supplies and Textbooks, Dues and Fees	\$ 7,294,816.76	\$ (15,352,325.56)	\$ (17,839,429.88)	\$ (2,439,772.41)	\$ (140,383.32)	\$ (146,785.29)	\$ (28,623,879.70)
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Program Costs							
15 Dual Enrollment							
16 Second Chance Alternative Program							
17 Other - Part-Time and Temporary Salaries	\$ 3,612,003.99	\$ (354,672.03)	\$ (101,076.20)	\$ -	\$ (55,507.74)	\$ 62,566.71	\$ 3,163,314.73
18 Other - FICA	\$ 8,090,506.39	\$ 121,351.68	\$ 1,464,215.43	\$ 102,994.09	\$ 297,668.80	\$ 270,171.29	\$ 10,346,907.67
19 Other - ALL	\$ 52,905,316.74	\$ (3,400,035.62)	\$ 6,519,906.73	\$ 547,981.12	\$ (2,716,259.20)	\$ 1,331,520.65	\$ 55,188,430.42
20 Total--*Should be equal to the difference column for instruction function on DEP	\$ 139,640,059.70	\$ (15,062,780.47)	\$ (8,652,085.61)	\$ (307,780.05)	\$ (2,067,620.25)	\$ 2,167,524.92	\$ 115,717,318.24

2009-10 to 2010-11

	Basic Inst 111-113	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Summer School 119	Total
Impact of Changes In Instructional Spending							
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	199.00	0.00	0.00	0.00	0.00	0.00	199.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below							
4 Salary Savings From Staffing Decrease	\$ 13,825,593.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,825,593.70
5 Change in MSPERS	\$ 2,251,074.68	\$ (84,997.63)	\$ (39,703.79)	\$ (2,493.88)	\$ (10,110.06)	\$ (1,635.86)	\$ 2,112,133.45
6 Change in Health Care Insurance	\$ (481,830.21)	\$ (2,271,555.83)	\$ (1,356,984.85)	\$ (69,626.86)	\$ (371,168.54)	\$ (14,715.05)	\$ (4,565,881.35)
7 Wage Increment							
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

9	Wage Concessions							
10	One Time School Closure Allocation	\$ -	\$ -	\$ 12,666,914.66	\$ -	\$ -	\$ -	\$ 12,666,914.66
11	Change in Purchased Services, Supplies and Textbooks	\$ (405,221.72)	\$ (1,041,410.29)	\$ (2,725,907.90)	\$ (71,730.98)	\$ (15,419.71)	\$ (36,151.40)	\$ (4,295,842.00)
13	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Program Costs							
15	Dual Enrollment							
16	Second Chance Alternative Program							
17	Other - Part-Time and Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other - FICA	\$ 1,057,657.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,057,657.92
19	Other - ALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ 16,247,274.37	\$ (3,397,963.76)	\$ 8,544,318.11	\$ (143,851.73)	\$ (396,698.30)	\$ (52,502.31)	\$ 20,800,576.38

2010-11 to 2011-12

	Basic Inst 111-113	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Summer School 119	Total
Impact of Changes In Instructional Spending							
1	Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	NA	NA	NA	NA	NA	NA
2	Staffing Decrease - # of Teaching FTE lost due to Layoff	192.00	0.00	0.00	0.00	0.00	192.00
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	\$ (486,327.42)	\$ -	\$ -	\$ -	\$ -	\$ (486,327.42)
5	Change in MSPERS	\$ (161,052.27)	\$ (85,422.62)	\$ (39,902.31)	\$ (2,506.35)	\$ (10,160.61)	\$ (300,688.20)
6	Change in Health Care Insurance	\$ (3,691,391.23)	\$ (2,498,711.41)	\$ (1,492,683.34)	\$ (76,589.55)	\$ (408,285.39)	\$ (8,183,847.48)
7	Wage Increment						
8	Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Wage Concessions						
10	One Time School Closure Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Change in Purchased Services, Supplies and Textbooks	\$ (429,317.43)	\$ (1,103,913.70)	\$ (2,891,786.65)	\$ (74,348.03)	\$ (16,032.80)	\$ (4,553,384.88)
13	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Program Costs						
15	Dual Enrollment						
16	Second Chance Alternative Program						
17	Other - Part-Time and Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other - FICA	\$ (37,204.05)	\$ -	\$ -	\$ -	\$ -	\$ (37,204.05)
19	Other - ALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ (4,805,292.39)	\$ (3,688,047.74)	\$ (4,424,372.30)	\$ (153,443.93)	\$ (434,478.80)	\$ (13,561,452.03)

2011-12 to 2012-13

	Basic Inst 111-113	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Summer School 119	Total
Impact of Changes In Instructional Spending							
1	Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	NA	NA	NA	NA	NA	NA
2	Staffing Decrease - # of Teaching FTE lost due to Layoff	130.00	0.00	0.00	0.00	0.00	130.00
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	\$ (4,307,471.40)	\$ -	\$ -	\$ -	\$ -	\$ (4,307,471.40)
5	Change in MSPERS	\$ (866,475.77)	\$ (85,849.74)	\$ (40,101.82)	\$ (2,518.88)	\$ (10,211.41)	\$ (1,006,809.88)
6	Change in Health Care Insurance	\$ (5,090,157.68)	\$ (2,748,582.55)	\$ (1,641,951.67)	\$ (84,248.50)	\$ (449,113.93)	\$ (10,031,859.55)
7	Wage Increment						
8	Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Wage Concessions						
10	One Time School Closure Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Change in Purchased Services, Supplies and Textbooks	\$ (454,861.14)	\$ (1,170,202.69)	\$ (3,067,882.48)	\$ (77,064.86)	\$ (16,673.30)	\$ (4,826,605.48)
13	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Program Costs						
15	Dual Enrollment						
16	Second Chance Alternative Program						
17	Other - Part-Time and Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other - FICA	\$ (329,521.56)	\$ -	\$ -	\$ -	\$ -	\$ (329,521.56)
19	Other - ALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ (11,048,487.55)	\$ (4,004,634.98)	\$ (4,749,935.97)	\$ (163,832.24)	\$ (475,998.65)	\$ (20,502,267.89)

	Function Code	Actual 2007-2008	Budgeted 2008-2009	Difference	% Change	Estimated 2009-2010	Difference	% Change	Estimated 2010-2011	Difference
Pupil	21X	\$99,874,098	\$97,347,494	(\$2,526,604)	-2.53%	\$75,097,785	(\$22,249,709)	-22.86%	\$67,404,151	(\$7,693,634)
Instructional	22X	\$48,878,851	\$80,837,942	\$31,959,091	65.38%	\$59,931,108	(\$20,906,834)	-25.86%	\$53,534,010	(\$6,397,099)
General	23X	\$8,030,236	\$9,178,162	\$1,147,926	14.30%	\$7,507,039	(\$1,671,123)	-18.21%	\$5,443,941	(\$2,063,098)
School	24X	\$82,519,424	\$81,806,094	(\$713,330)	-0.86%	\$35,598,771	(\$46,207,322)	-56.48%	\$25,094,107	(\$10,504,664)
Business	25X	\$29,378,089	\$34,152,106	\$4,774,017	16.25%	\$37,747,251	\$3,595,145	10.53%	\$27,040,589	(\$10,706,662)
Ops./Maint.	26X	\$180,600,405	\$146,835,109	(\$33,765,296)	-18.70%	\$131,041,410	(\$15,793,699)	-10.76%	\$101,076,646	(\$29,964,764)
Transportation	27X	\$60,788,321	\$45,813,500	(\$14,974,821)	-24.63%	\$28,199,572	(\$17,613,928)	-38.45%	\$26,511,059	(\$1,688,513)
Central	28X	\$49,748,567	\$52,757,469	\$3,008,902	6.05%	\$41,677,837	(\$11,079,632)	-21.00%	\$30,429,093	(\$11,248,744)
Other	29X	\$0	\$15,083	\$15,083	100.00%	\$4,000	(\$11,083)	-73.48%	\$4,126	\$126
Community Svc.	3XX	\$6,198,564	\$5,556,138	(\$642,426)	-10.36%	\$6,153,772	\$597,634	10.76%	\$5,649,140	(\$504,633)
Outgoing	41X, 42X, 43X	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0
Facilities Acq.	45X	\$626,327	\$30,000	(\$596,327)	-95.21%	\$9,000,000	\$8,970,000	29900.00%	\$0	(\$9,000,000)
Debt Service	51X	\$22,589,353	\$29,332,000	\$6,742,647	29.85%	\$37,281,025	\$7,949,025	27.10%	\$37,277,764	(\$3,261)
Fund Mod.	6XX	\$2,927,216	\$2,527,200	(\$400,016)	-13.67%	\$6,900,095	\$4,372,895	173.03%	\$6,900,095	\$0
		\$592,159,451	\$586,188,296	(\$5,971,155)		\$476,139,666	(\$110,048,630)		\$386,364,720	(\$89,774,946)

	Function Code	% Change	Estimated 2011-2012	Difference	% Change	Estimated 2012-2013	Difference	% Change
Pupil	21X	-10.24%	\$59,782,665	(\$7,621,486)	-11.31%	\$51,735,699	(\$8,046,967)	-13.46%
Instructional	22X	-10.67%	\$47,351,290	(\$6,182,719)	-11.55%	\$40,791,518	(\$6,559,772)	-13.85%
General	23X	-27.48%	\$4,730,148	(\$713,793)	-13.11%	\$3,983,395	(\$746,752)	-15.79%
School	24X	-29.51%	\$21,672,671	(\$3,421,436)	-13.63%	\$17,947,519	(\$3,725,152)	-17.19%
Business	25X	-28.36%	\$23,208,190	(\$3,832,398)	-14.17%	\$19,304,885	(\$3,903,306)	-16.82%
Ops./Maint.	26X	-22.87%	\$78,058,129	(\$23,018,517)	-22.77%	\$52,842,128	(\$25,216,001)	-32.30%
Transportation	27X	-5.99%	\$24,606,108	(\$1,904,951)	-7.19%	\$22,355,357	(\$2,250,750)	-9.15%
Central	28X	-26.99%	\$26,615,128	(\$3,813,964)	-12.53%	\$22,558,872	(\$4,056,257)	-15.24%
Other	29X	3.14%	\$4,255	\$130	3.14%	\$4,389	\$134	3.14%
Community Svc.	3XX	-8.20%	\$5,108,857	(\$540,283)	-9.56%	\$4,512,471	(\$596,386)	-11.67%
Outgoing	41X, 42X, 43X	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
Facilities Acq.	45X	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
Debt Service	51X	-0.01%	\$37,277,764	\$0	0.00%	\$37,259,264	(\$18,500)	-0.05%
Fund Mod.	6XX	0.00%	\$6,900,095	\$0	0.00%	\$6,900,095	\$0	0.00%
			\$335,315,301	(\$51,049,419)		\$280,195,592	(\$55,119,709)	

Reconciliation from 2007-2008 to 2008-2009													
	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease due to Layoff	59.30	54.10	16.00	84.90	46.00	123.00	5.00	6.00	0.00	2.00	0.00		396.30
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	43.50	23.00	43.00	0.00	0.00	0.00	2.00	0.00		111.50
Dollar Savings Below													
4 Savings from Staff Decrease	\$ 3,140,389.93	\$ 2,976,256.93	\$ 1,421,445.40	\$ 4,532,008.74	\$ 2,670,356.66	\$ 5,146,542.75	\$ 203,576.35	\$ 340,935.40	\$ -	\$ 38,602.00	\$ -		\$ 20,470,114.15
5 Change in MSPERS	\$ 284,347.24	\$ (2,996,035.13)	\$ (85,114.87)	\$ 81,041.37	\$ (496,609.60)	\$ 2,231,565.13	\$ 649,560.87	\$ (83,908.12)	\$ -	\$ 21,582.75	\$ -		\$ (393,570.35)
6 Change in Health Care Insurance	\$ 257,918.92	\$ (2,412,905.54)	\$ (57,527.94)	\$ 80,962.31	\$ (649,601.45)	\$ 3,150,075.32	\$ 1,564,523.44	\$ (106,928.91)	\$ -	\$ 31,654.48	\$ -		\$ 1,858,170.64
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,877,733.25)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,877,733.25)
9 Change in Worker's Compensation / Risk Management	\$ 27,689.68	\$ (96,559.44)	\$ (2,245.38)	\$ 3,125.81	\$ (13,371.71)	\$ 550,062.64	\$ 259,219.12	\$ (2,692.72)	\$ -	\$ 886.16	\$ -		\$ 726,114.15
10 Part-Time Support Staff	\$ 653.27	\$ (33,913.98)	\$ (3,307.23)	\$ 25,255.52	\$ (1,097.71)	\$ 6,483.15	\$ 3,167.99	\$ (1,206.26)	\$ -	\$ -	\$ -		\$ (3,965.26)
11 Change in Temporary Salaries	\$ 1,354.78	\$ (422,538.46)	\$ -	\$ 5,328.45	\$ -	\$ 503,501.91	\$ 1,113,258.28	\$ (34,405.21)	\$ -	\$ 450.76	\$ -		\$ 1,166,950.52
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ 113,795.25	\$ (5,691,063.30)	\$ (378,015.92)	\$ 13,858.58	\$ (2,662,953.91)	\$ 4,838,283.23	\$ 8,078,529.18	\$ (1,470,674.11)	\$ (15,083.31)	\$ 427,180.10	\$ -		\$ 3,253,855.78
14 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201.82	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 201.82
15 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,659,708.71	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 7,659,708.71
16 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 Other - FICA	\$ 129,131.46	\$ (1,450,225.85)	\$ (37,456.22)	\$ 37,245.46	\$ (243,999.65)	\$ 1,008,932.52	\$ 308,924.94	\$ (39,055.40)	\$ -	\$ 11,315.79	\$ -		\$ (275,186.94)
20 Other - ALL	\$ (1,428,678.72)	\$ (21,832,106.03)	\$ (2,005,702.81)	\$ (4,065,496.93)	\$ (1,499,006.42)	\$ 8,669,936.65	\$ 2,794,061.00	\$ (1,610,966.38)	\$ -	\$ 110,753.93	\$ 596,327.37	\$ 400,015.68	\$ (19,870,862.66)
20 Total (\$/B Consistent with Change in DEP)	\$ 2,526,601.82	\$ (31,959,090.81)	\$ (1,147,924.97)	\$ 713,329.30	\$ (4,774,017.04)	\$ 33,765,293.83	\$ 14,974,821.17	\$ (3,008,901.71)	\$ (15,083.31)	\$ 642,425.98	\$ 596,327.37	\$ 400,015.68	\$ 12,713,797.31

Reconciliation from 2008-09 to 2009-2010													
	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease due to Layoff	306.20	174.30	18.50	364.30	26.00	142.00	170.00	18.00	0.00	5.00	0.00		1224.30
3 Funded Vacancies (FTE) Included Above	12.80	0.00	3.00	0.00	0.00	0.00	0.00	5.50	0.00	2.00	0.00		23.30
Dollar Savings Below													
4 Savings from Staff Decrease	\$ 20,319,763.06	\$ 12,014,400.29	\$ 1,161,620.10	\$ 19,707,733.83	\$ 1,464,651.72	\$ 4,918,261.15	\$ 3,404,978.93	\$ 691,531.17	\$ -	\$ 247,442.50	\$ -		\$ 63,930,382.75
5 Change in MSPERS	\$ 3,100,870.93	\$ 2,302,755.92	\$ 332,930.00	\$ 5,593,561.16	\$ 880,884.89	\$ 7,575,734.68	\$ 691,193.93	\$ 389,412.90	\$ -	\$ 67,430.77	\$ -		\$ 20,934,775.17
6 Change in Health Care Insurance	\$ 305,747.95	\$ 1,467,977.46	\$ 245,432.29	\$ 3,719,300.17	\$ 1,092,153.59	\$ 7,707,258.09	\$ 199,552.00	\$ 1,601,813.24	\$ -	\$ (58,559.55)	\$ -		\$ 16,280,675.23
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,888.33	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 49,888.33
9 Change in Worker's Compensation / Risk Management	\$ 1,064,848.16	\$ 233,625.32	\$ 17,952.79	\$ 358,265.16	\$ (13,954,003.94)	\$ 2,388,541.01	\$ 793,046.87	\$ 47,213.67	\$ -	\$ 74.11	\$ -		\$ (9,050,436.84)
10 Part-Time Support Staff	\$ 25,169.96	\$ 69,327.68	\$ (84,629.22)	\$ 2,359,721.94	\$ 3,829.01	\$ 28,193.25	\$ 9,692.03	\$ (25,708.70)	\$ -	\$ -	\$ -		\$ 2,385,595.96
11 Change in Temporary Salaries	\$ (22,266.51)	\$ 888,640.95	\$ -	\$ (219,393.32)	\$ -	\$ 1,587,603.41	\$ 2,328,008.60	\$ 276,838.01	\$ -	\$ 3,898.52	\$ -		\$ 4,843,329.65
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ (3,653,076.05)	\$ 433,939.70	\$ (1,533,029.61)	\$ 447,618.16	\$ (112,343.64)	\$ (54,831,826.23)	\$ 11,088,263.54	\$ (9,325,144.97)	\$ 11,083.31	\$ (1,084,895.98)	\$ -		\$ (58,559,411.76)
14 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 877.68	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 877.68
15 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,132,319.90	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 4,132,319.90
16 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 Other - FICA	\$ 1,450,452.63	\$ 1,294,879.72	\$ 164,078.08	\$ 2,647,200.33	\$ 468,334.01	\$ 3,434,589.86	\$ 402,113.34	\$ 580,842.03	\$ -	\$ 44,026.74	\$ -		\$ 10,486,516.73
20 Other - ALL	\$ (341,801.41)	\$ 2,201,286.53	\$ 1,366,768.37	\$ 11,593,314.67	\$ 6,511,461.21	\$ 38,852,146.02	\$ (1,302,921.26)	\$ 16,842,834.49	\$ -	\$ 182,948.95	\$ (8,970,000.00)	\$ (4,372,895.27)	\$ 62,563,142.28
20 Total (\$/B Consistent with Change in DEP)	\$ 22,249,708.71	\$ 20,906,833.58	\$ 1,671,122.80	\$ 46,207,322.10	\$ (3,595,144.83)	\$ 15,793,698.81	\$ 17,613,927.98	\$ 11,079,631.85	\$ 11,083.31	\$ (597,833.95)	\$ (8,970,000.00)	\$ (4,372,895.27)	\$ 117,997,655.09

Reconciliation from 2009-10 to 2010-2011													
	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2 Staffing Decrease due to Layoff	150.12	120.05	14.34	76.70	71.29	231.66	58.23	80.17	0.00	12.44	0.00		815.00
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	\$ 6,960,412.64	\$ 5,604,685.49	\$ 659,890.50	\$ 3,635,001.73	\$ 3,277,740.76	\$ 10,659,669.24	\$ 2,681,000.49	\$ 3,688,480.24	\$ -	\$ 571,284.10	\$ -		\$ 37,738,165.19
5 Change in MSPERS	\$ 1,138,484.10	\$ 922,282.32	\$ 109,928.70	\$ 598,944.25	\$ 550,402.51	\$ 1,792,554.23	\$ 446,943.36	\$ 618,755.71	\$ -	\$ 96,022.14	\$ -		\$ 6,274,317.32
6 Change in Health Care Insurance	\$ (125,275.25)	\$ 216,422.70	\$ 740,547.09	\$ 3,112,358.37	\$ 3,667,550.56	\$ 667,626.07	\$ (140,219.10)	\$ 4,231,918.89	\$ -	\$ 34,628.88	\$ -		\$ 12,405,558.21
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ (291,002.91)	\$ (361,216.47)	\$ 552,683.92	\$ 3,112,979.61	\$ 3,140,351.23	\$ (334,443.32)	\$ (1,299,211.86)	\$ (1,945,909.94)	\$ (125.56)	\$ (197,854.96)	\$ -		\$ 2,376,249.75
14 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

