

## Deficit Elimination Plan

Detroit Public Schools

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:	<b>(\$327,299,265)</b>	<b>(\$327,299,266)</b>			<b>(\$327,299,266)</b>		<b>(\$79,010,069)</b>			<b>(\$45,293,705)</b>			<b>(\$18,905,870)</b>			
2	Add: Revenues																
3	11x Local Sources	\$126,799,519	\$105,085,700	(\$21,713,819)	-17.12%	\$111,495,499	\$6,409,799	6.10%	\$111,495,499	\$0	0.00%	\$111,495,499	\$0	0.00%	\$111,495,499	\$0	0.00%
4	51x Local Rec'd Thru Another Public Sch.	\$61,775,112	\$60,767,155	(\$1,007,957)	-1.63%	\$58,935,716	(\$1,831,439)	-3.01%	\$57,104,277	(\$1,831,439)	-3.11%	\$56,188,558	(\$915,719)	-1.60%	\$55,272,838	(\$915,720)	-1.63%
5	2xx Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	
6	3xx State Sources	\$578,012,750	\$480,420,830	(\$97,591,921)	-16.88%	\$449,013,795	(\$31,407,035)	-6.54%	\$431,264,131	(\$17,749,664)	-3.95%	\$422,389,400	(\$8,874,731)	-2.06%	\$413,514,477	(\$8,874,923)	-2.10%
7	4xx Federal Sources	\$434,154,205	\$318,647,981	(\$115,506,224)	-26.60%	\$198,344,756	(\$120,303,225)	-37.75%	\$192,154,837	(\$6,189,919)	-3.12%	\$189,044,010	(\$3,110,827)	-1.62%	\$185,943,761	(\$3,100,249)	-1.64%
8	52x-6xx Incoming Transfers & Other	\$9,266,286	\$205,128,039	\$195,861,753	2113.70%	\$5,128,039	(\$200,000,000)	-97.50%	\$5,128,039	\$0	0.00%	\$5,128,039	(\$1)	0.00%	\$5,128,039	\$0	0.00%
9	TOTAL REVENUES, ETC.	<b>\$1,210,007,873</b>	<b>\$1,170,049,705</b>	<b>(\$39,958,167)</b>	<b>-3.30%</b>	<b>\$822,917,805</b>	<b>(\$347,131,900)</b>	<b>-29.67%</b>	<b>\$797,146,784</b>	<b>(\$25,771,021)</b>	<b>-3.13%</b>	<b>\$784,245,506</b>	<b>(\$12,901,278)</b>	<b>-1.62%</b>	<b>\$771,354,614</b>	<b>(\$12,890,892)</b>	<b>-1.64%</b>
10	TOTAL RESOURCES AVAILABLE	<b>\$882,708,608</b>	<b>\$842,750,439</b>	<b>(\$39,958,169)</b>	<b>-4.53%</b>	<b>\$695,618,539</b>	<b>(\$147,131,900)</b>	<b>-17.46%</b>	<b>\$718,136,714</b>	<b>\$22,518,175</b>	<b>3.24%</b>	<b>\$738,951,801</b>	<b>\$20,815,086</b>	<b>2.90%</b>	<b>\$752,448,744</b>	<b>\$13,496,944</b>	<b>1.83%</b>
11	Less: Expenditures																
12	1xx Classroom Inst.	\$608,238,576	\$480,334,064	(\$127,904,513)	-21.03%	\$364,276,888	(\$116,057,176)	-24.16%	\$354,542,289	(\$9,734,598)	-2.67%	\$352,595,417	(\$1,946,873)	-0.55%	\$349,434,438	(\$3,160,978)	-0.90%
13	Support Services:																
14	21x Pupil	\$81,019,574	\$74,653,851	(\$6,365,723)	-7.86%	\$64,374,500	(\$10,279,350)	-13.77%	\$63,867,120	(\$507,381)	-0.79%	\$63,673,284	(\$193,836)	-0.30%	\$63,180,849	(\$492,435)	-0.77%
15	22x Inst. Staff	\$135,625,265	\$93,691,398	(\$41,933,867)	-30.92%	\$70,013,963	(\$23,677,434)	-25.27%	\$69,094,721	(\$919,243)	-1.31%	\$68,577,890	(\$516,831)	-0.75%	\$67,101,455	(\$1,476,435)	-2.15%
16	23x Gen. Adm.	\$10,022,046	\$10,650,538	\$628,492	6.27%	\$9,132,696	(\$1,517,842)	-14.25%	\$9,088,531	(\$44,165)	-0.48%	\$9,115,461	\$26,930	0.30%	\$9,143,610	\$28,150	0.31%
17	24x Sch. Adm.	\$62,246,248	\$59,705,974	(\$2,540,274)	-4.08%	\$44,697,660	(\$15,008,314)	-25.14%	\$44,213,100	(\$484,560)	-1.08%	\$43,829,668	(\$383,432)	-0.87%	\$43,384,140	(\$445,528)	-1.02%
18	25x Business	\$64,028,054	\$15,148,845	(\$48,879,209)	-76.34%	\$11,558,658	(\$3,590,187)	-23.70%	\$11,691,814	\$133,157	1.15%	\$11,828,882	\$137,068	1.17%	\$11,967,818	\$138,936	1.17%
19	26x Operation & Maintenance	\$140,417,901	\$100,930,582	(\$39,487,319)	-28.12%	\$93,051,347	(\$7,879,236)	-7.81%	\$93,149,177	\$97,830	0.11%	\$92,390,393	(\$758,784)	-0.81%	\$92,109,355	(\$281,038)	-0.30%
20	27x Transportation	\$36,751,440	\$34,321,215	(\$2,430,226)	-6.61%	\$26,631,083	(\$7,690,131)	-22.41%	\$26,747,491	\$116,408	0.44%	\$26,868,443	\$120,952	0.45%	\$26,988,263	\$119,820	0.45%
21	28x Central	\$36,086,583	\$40,177,547	\$4,090,965	11.34%	\$23,778,534	(\$16,399,013)	-40.82%	\$23,890,349	\$111,815	0.47%	\$23,996,460	\$106,111	0.44%	\$24,117,711	\$121,251	0.51%
22	29X Other	\$2,744,233	\$2,864,334	\$120,101	4.38%	\$2,819,656	(\$44,679)	-1.56%	\$2,852,003	\$32,347	1.15%	\$2,885,047	\$33,044	1.16%	\$2,918,717	\$33,670	1.17%
23	3xx Community Services	\$9,491,648	\$4,179,106	(\$5,312,542)	-55.97%	\$4,045,974	(\$133,132)	-3.19%	\$4,045,974	\$0	0.00%	\$1,849,876	(\$2,196,098)	-54.28%	\$1,849,876	\$0	0.00%
24	41,42,43 Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	
25	45x Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	
26	51x Debt Service	\$21,828,250	\$52,824,250	\$30,996,000	142.00%	\$59,679,650	\$6,855,400	12.98%	\$59,679,850	\$200	0.00%	\$59,678,850	(\$1,000)	0.00%	\$59,682,050	\$3,200	0.01%
27	6xx Fund Modifications	\$1,508,054	\$568,000	(\$940,054)	-62.34%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%
28	TOTAL EXP. & OUTGOING TRANSFERS	<b>\$1,210,007,874</b>	<b>\$970,049,705</b>	<b>(\$239,958,169)</b>	<b>-19.83%</b>	<b>\$774,628,609</b>	<b>(\$195,421,096)</b>	<b>-20.15%</b>	<b>\$763,430,419</b>	<b>(\$11,198,189)</b>	<b>-1.45%</b>	<b>\$757,857,670</b>	<b>(\$5,572,749)</b>	<b>-0.73%</b>	<b>\$752,446,283</b>	<b>(\$5,411,387)</b>	<b>-0.71%</b>
29	ENDING FUND BALANCE	<b>(\$327,299,266)</b>	<b>(\$127,299,266)</b>	<b>\$200,000,000</b>	<b>-61.11%</b>	<b>(\$79,010,069)</b>	<b>\$48,289,196</b>	<b>-37.93%</b>	<b>(\$45,293,705)</b>	<b>\$33,716,364</b>	<b>-42.67%</b>	<b>(\$18,905,870)</b>	<b>\$26,387,835</b>	<b>-58.26%</b>	<b>\$2,461</b>	<b>\$18,908,331</b>	<b>-100.01%</b>

Notes:

**Local Revenue Worksheet**  
**Table I**

1	Local Revenue Worksheet	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%
2	General Millage (111)	80,169,674.00	81,639,761.00	1.83%	88,049,561.00	7.85%	88,049,561.00	0.00%	88,049,561.00	0.00%	88,049,561.00	0.00%	
3	Penalties and Int Earned on Tax (119)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
4	Tuition from Individuals (13x)	27,750.00	2,700.00	-90.27%	2,700.00	0.00%	2,700.00	0.00%	2,700.00	0.00%	2,700.00	0.00%	Decline in revenue due to reduction in program offering
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)	299,597.00	364,080.00	21.52%	364,080.00	0.00%	364,080.00	0.00%	364,080.00	0.00%	364,080.00	0.00%	Expected increase in revenue due to the improved cash management
7	Revenue from Student Activities (17x)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
8	Community Service Revenue (18x)	28,762,354.00	17,057,534.00	-40.69%	17,057,534.00	0.00%	17,057,534.00	0.00%	17,057,534.00	0.00%	17,057,534.00	0.00%	In FY2011 DPS booked additional \$6 million in Medicaid reimbursement
9	Rentals (191)	1,188,783.00	3,002,009.00	152.53%	3,002,009.00	0.00%	3,002,009.00	0.00%	3,002,009.00	0.00%	3,002,009.00	0.00%	FY2012 budget based on projected actual rent revenue for FY2011 and additional revenue from 5 charter schools
10	Private Donations (192)	669,150.00	267,000.00	-60.10%	267,000.00	0.00%	267,000.00	0.00%	267,000.00	0.00%	267,000.00	0.00%	Reduction in revenue from PSL Athletics, Succes For All Foundation, Safe Routes to School, Alumni Relations, Michigan Future Schools, Reading Corp - DPS Foundation, Volunteer Business Corp/Bold, Michigan's Integrated Behavior
11	Other Misc, Local (199)	15,682,211.00	2,752,616.00	-82.45%	2,752,615.00	0.00%	2,752,615.00	0.00%	2,752,615.00	0.00%	2,752,615.00	0.00%	FY2011 Budget included proceeds from lawsuits which is not expected for FY2012
12	<b>Total Local (1xx) This will populate the DEP Line 3</b>	<b>126,799,519.00</b>	<b>105,085,700.00</b>		<b>111,495,499.00</b>		<b>111,495,499.00</b>	0.00%	<b>111,495,499.00</b>	0.00%	<b>111,495,499.00</b>	0.00%	
13	Other School District Tuition (511)	0.00	0.00	NA	0.00	NA	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	0.00	NA	0.00	NA	
15	ISD Collected Millage (513)	61,775,112.00	60,767,155.00	-1.63%	58,935,716.00	-3.01%	57,104,277.00	-3.11%	56,188,558.00	-1.60%	55,272,838.00	-1.63%	
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)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
18	<b>Total from other Public Sch (51x) This will populate the DEP line 4</b>	<b>61,775,112.00</b>	<b>60,767,155.00</b>		<b>58,935,716.00</b>		<b>57,104,277.00</b>	-3.11%	<b>56,188,558.00</b>	-1.60%	<b>55,272,838.00</b>	-1.63%	
19	Other - Please Explain	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
20	<b>Total General Fund</b> <b>*This should be consistent with GF DEP Local and Other Public School Revenue</b>	<b>188,574,631.00</b>	<b>165,852,855.00</b>	<b>-12.05%</b>	<b>170,431,215.00</b>	<b>2.76%</b>	<b>168,599,776.00</b>	<b>-1.07%</b>	<b>167,684,057.00</b>	<b>-0.54%</b>	<b>166,768,337.00</b>	<b>-0.55%</b>	

Notes:

<b>State Aid Calculation 2010-11</b>			
<b>Membership:</b>			
Spring 2010 GE FTE	73,435.57	(A1)	SRSD Spring GE Membership FTE
Fall 2010 GE FTE	67,002.86	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>68,611.04</b>	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2010 SE FTE	7,367.49	(B1)	SRSD Spring SE Membership FTE
Fall 2010 SE FTE	6,061.38	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>6,387.91</b>	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	<b>74,998.95</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 596,959,960.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,094,923.440</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F)
<b>Foundation Information</b>			
2011 Foundation Allowance	\$ 7,660.00	(H1)	
Maximum 2011 Fdtn	\$ <b>8,489.00</b>	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>6,376.02</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,283.98</b>	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ <b>4,408.98</b>	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 202,934,445.00	(M1)	<b>Estimated SE4096</b>
SE Transportation Costs	\$ 25,136,530.00	(M2)	<b>Estimated SE4094</b>
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	<b>12,853,055.97</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>17,700,264.65</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>437,465,372.82</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	16,738.46	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fdtn.</b>	<b>437,482,111.28</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>48,931,379.11</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	11,346.35	O2	Estimated Adj. For Non Resident
<b>Total SE Fdtn.</b>	<b>48,942,725.46</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>58,067,256.22</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>17,700,264.65</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>75,767,520.87</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
<b>Difference between (M5- (P3-O3)) or 0 if negative</b>	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4))</b>	<b>513,249,632.16</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>330,668,870.57</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>75,767,520.87</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>106,813,240.71</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2011-12</b>			
<b>Membership:</b>			
Spring 2011 GE FTE	65,056.84	(A1)	SRSD Spring GE Membership FTE
Fall 2011 GE FTE	60,069.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>60,567.78</b>	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2011 SE FTE	6,036.52	(B1)	SRSD Spring SE Membership FTE
Fall 2011 SE FTE	5,765.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>5,792.15</b>	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	<b>66,359.94</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 589,399,330.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,049,559.660</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2012 Foundation Allowance	\$ 7,390.00	(H1)	2011 Foundation Allowance
Maximum 2012 Fdtn	\$ <b>8,489.00</b>	(H2)	Maximum 2011 Fdtn
State Share ((lesser of H1,H2)-(G/A3)))	\$ <b>5,936.26</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,453.74</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ <b>4,256.75</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 189,887,327.26	(M1)	<b>Estimated</b> SE4096
SE Transportation Costs	\$ 14,257,842.45	(M2)	<b>Estimated</b> SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	<b>12,026,703.72</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>10,039,873.63</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.
<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>359,546,114.94</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>359,546,114.94</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>42,804,000.50</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>42,804,000.50</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>54,333,980.05</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>10,039,873.63</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>64,373,853.68</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4))</b>	<b>423,919,968.62</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>282,477,657.04</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>64,373,853.68</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>77,068,457.90</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2012-13</b>			
<b>Membership:</b>			
Spring 2012 GE FTE	58,743.00	(A1)	SRSD Spring GE Membership FTE
Fall 2012 GE FTE	58,548.28	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>58,567.75</b>	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2012 SE FTE	5,617.00	(B1)	SRSD Spring SE Membership FTE
Fall 2012 SE FTE	5,811.72	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>5,792.25</b>	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	<b>64,360.00</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 589,399,330.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,049,559.660</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2013 Foundation Allowance	\$ 7,390.00	(H1)	2012 Foundation Allowance
Maximum 2013 Fdtn	\$ <b>8,489.00</b>	(H2)	Maximum 2012 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>5,886.62</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,503.38</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ <b>4,215.52</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 188,507,674.78	(M1)	<b>Estimated</b> from Prior Year SE4096
SE Transportation Costs	\$ 14,257,842.45	(M2)	<b>Estimated</b> from Prior Year SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	<b>11,939,322.05</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>10,039,873.63</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>344,766,116.17</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>344,766,116.17</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>42,804,692.77</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>42,804,692.77</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>53,939,209.05</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>10,039,873.63</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>63,979,082.68</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>408,745,198.85</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>271,310,867.20</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>63,979,082.68</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>73,455,248.97</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2013-14</b>			
<b>Membership:</b>			
Spring 2013 GE FTE	56,917.00	(A1)	SRSD Spring GE Membership FTE
Fall 2013 GE FTE	56,528.91	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>56,567.72</b>	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2013 SE FTE	5,443.00	(B1)	SRSD Spring SE Membership FTE
Fall 2013 SE FTE	5,831.09	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>5,792.28</b>	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	<b>62,360.00</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 589,399,330.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,049,559.660</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2014 Foundation Allowance	\$ 7,390.00	(H1)	2013 Foundation Allowance
Maximum 2014 Fdtn	\$ <b>8,489.00</b>	(H2)	Maximum 2013 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>5,833.47</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,556.53</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ <b>4,171.64</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 182,657,869.69	(M1)	<b>Estimated</b> from Prior Year SE4096
SE Transportation Costs	\$ 14,257,842.45	(M2)	<b>Estimated</b> from Prior Year SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	<b>11,568,818.80</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>10,039,873.63</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>329,986,113.28</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>329,986,113.28</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>42,804,929.32</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>42,804,929.32</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>52,265,357.52</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>10,039,873.63</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>62,305,231.15</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>392,291,344.43</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>260,143,470.40</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>62,305,231.15</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>69,842,642.88</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2014-15</b>			
<b>Membership:</b>			
Spring 2014 GE FTE	56,004.00	(A1)	SRSD Spring GE Membership FTE
Fall 2014 GE FTE	55,519.25	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>55,567.73</b>	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2014 SE FTE	5,356.00	(B1)	SRSD Spring SE Membership FTE
Fall 2014 SE FTE	5,840.75	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>5,792.27</b>	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	<b>61,360.00</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 589,399,330.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,049,559.660</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2015 Foundation Allowance	\$ 7,390.00	(H1)	2014 Foundation Allowance
Maximum 2015 Fdtn	\$ <b>8,489.00</b>	(H2)	Maximum 2014 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>5,805.46</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,584.54</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ <b>4,148.63</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 179,732,972.78	(M1)	<b>Estimated</b> from Prior Year SE4096
SE Transportation Costs	\$ 14,257,842.45	(M2)	<b>Estimated</b> from Prior Year SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	<b>11,383,567.53</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>10,039,873.63</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.
<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>322,596,210.00</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>322,596,210.00</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>42,804,905.60</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>42,804,905.60</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>51,428,433.37</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>10,039,873.63</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>61,468,307.00</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>384,064,517.00</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>254,559,936.80</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>61,468,307.00</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>68,036,273.20</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2015-16</b>			
<b>Membership:</b>			
Spring 2015 GE FTE	55,092.00	(A1)	SRSD Spring GE Membership FTE
Fall 2015 GE FTE	54,509.48	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>54,567.73</b>	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2015 SE FTE	5,268.00	(B1)	SRSD Spring SE Membership FTE
Fall 2015 SE FTE	5,850.52	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>5,792.27</b>	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	<b>60,360.00</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 4,695,175,760.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 589,399,330.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>88,049,559.660</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2016 Foundation Allowance	\$ 7,390.00	(H1)	2015 Foundation Allowance
Maximum 2016 Fdtn	\$ <b>8,489.00</b>	(H2)	Maximum 2015 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>5,776.42</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,613.58</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,583.60</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ <b>4,124.86</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 176,808,072.91	(M1)	<b>Estimated</b> from Prior Year SE4096
SE Transportation Costs	\$ 14,257,842.45	(M2)	<b>Estimated</b> from Prior Year SE4094
1997 Section 52	\$ 10,084,578.25	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 5,972,601.14	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>16,057,179.39</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	<b>11,198,316.07</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,084,578.25</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>10,039,873.63</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>5,972,601.14</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>16,057,179.39</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>315,206,116.18</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>315,206,116.18</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>42,804,889.05</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>42,804,889.05</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>50,591,508.37</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>10,039,873.63</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>60,631,382.00</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>375,837,498.17</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>248,976,549.60</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>60,631,382.00</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>66,229,566.58</b>	S	Discretionary Payment

Notes:

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Total State Revenue Table

Other State Worksheet	2010-11 Per August State Aid Status Report and FID	2011-12 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2012-13 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2013-14 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2014-15 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2015-16 Estimate SA Status Report	Diff	Explanation for Difference > than 20%
1 School Lunch Related Foundation (from SA Calc Worksheet Line R + Line S)	1,507,264.00	1,023,170.00	-32.12%	Due to projected decline in enrollment	992,373.00	-3.01%		961,609.00	-3.10%		946,223.00	-1.60%		930,894.00	-1.62%	
2 Special Education (From SA Calc Worksheet Line P3)	437,482,111.28	359,546,114.94	-17.81%		344,766,116.17	-4.11%		329,986,113.28	-4.29%		322,596,210.00	-2.24%		315,206,116.18	-2.29%	
3 At Risk	36,131,970.00	28,906,728.00	-20.00%	Due to projected decline in pupil population	28,035,519.00	-3.01%		27,164,310.00	-3.11%		26,728,705.00	-1.60%		26,293,101.00	-1.63%	
4 Bilingual	707,693.00	665,000.00	-6.03%		665,000.00	0.00%		665,000.00	0.00%		665,000.00	0.00%		665,000.00	0.00%	
5 Math/Science	83,953.00	83,953.00	0.00%		83,953.00	0.00%		83,953.00	0.00%		83,953.00	0.00%		83,953.00	0.00%	
6 Renaissance Zone	2,037,609.00	2,037,609.00	0.00%		2,037,609.00	0.00%		2,037,609.00	0.00%		2,037,609.00	0.00%		2,037,609.00	0.00%	
7 Durant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Adult	4,422,252.00	4,422,252.00	0.00%		4,422,252.00	0.00%		4,422,252.00	0.00%		4,422,252.00	0.00%		4,422,252.00	0.00%	
9 Career Tech	1,483,985.00	1,465,212.00	-1.27%		1,465,212.00	0.00%		1,465,212.00	0.00%		1,465,212.00	0.00%		1,465,212.00	0.00%	
10 School Readiness	14,361,600.00	14,088,240.00	-1.90%		13,663,640.00	-3.01%		13,239,039.64	-3.11%		13,026,741.00	-1.60%		12,814,441.00	-1.63%	
11 Transition Grant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
12 Declining Enrollment	6,056,658.00	0.00	-100.00%	Eliminated in the State of Michigan Adopted Budget	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 First Robotics	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
14 Middle School Math	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 22b ARRA Reduction	-9,857,594.00	0.00	-100.00%	Eliminated in the State of Michigan Adopted Budget	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
16 11d Reduction	-12,749,822.00	0.00	-100.00%	Eliminated in the State of Michigan Adopted Budget	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 Other- Explain	2,052,090.00	1,289,078.00	-37.18%	Less 94a.9 Teacher Student Link and 152a Headlee Obligation for Data collection. Reflects a decline in Special Education services in FY2012	10,000.00	-99.22%	Less: primarily due to elimination of small grants such as Learn & Serve, Comprehensive School Health Ed, Golden Apple	10,000.00	0.00%		10,000.00	0.00%		10,000.00	0.00%	
18 PY ADJ	5,729,710.00	-10,114,589.00	-276.53%		-10,114,589.00	0.00%		-10,114,589.00	0.00%		-10,114,589.00	0.00%		-10,114,589.00	0.00%	
19 Deferred State Revenue Utilized this Year	14,303,014.00	13,657,378.00	-4.51%		0.00	-100.00%		0.00	NA		0.00	NA		0.00	NA	
20 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	
21 Total General Fund *This line will populate the DEP State Revenue Line 6	578,012,750.16	480,420,829.62	-6.80		449,013,794.85	-2.10		431,264,131.07	-0.04		422,389,400.00	-0.02		413,514,477.17	-0.02	
22 Total All Funds *This should be consistent with the Audited Financial Statements	579,520,014.16	481,443,999.62	-16.92%		450,006,167.85	-6.53%		432,225,740.07	-3.95%		423,335,623.00	-2.06%		414,445,371.17	-2.10%	

Notes:

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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	23,775,082.00	22,124,839.00	-6.94%		21,427,590.00	-3.15%		20,889,248.00	-2.51%		20,620,008.00	-1.29%		20,350,108.00	-1.31%	
3 IDEA Pre-School	560,895.00	521,632.00	-7.00%		521,632.00	0.00%		521,632.00	0.00%		521,632.00	0.00%		521,632.00	0.00%	
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	302,172,381.00	234,995,254.00	-22.23%	Decline in grant award due to decrease in student population and carryover of less funds	141,040,882.00	-39.98%	Decline in projected grant award amount due to decline in student population and no carryover	136,680,422.00	-3.09%		134,484,324.00	-1.61%		132,298,804.00	-1.63%	
7 Migrant	226,286.00	242,159.00	7.01%		145,000.00	-40.12%	Decline in projected grant award amount due to decline in student population and no carryover	145,000.00	0.00%		145,000.00	0.00%		145,000.00	0.00%	
8 Title III	2,252,320.00	2,807,417.00	24.65%	Increase due to the carryover of funds	2,109,424.00	-24.86%		2,049,271.00	-2.85%		2,019,187.00	-1.47%		1,989,028.00	-1.49%	
9 Title VI	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
10 Safe and Drug-Free	1,076,915.00	0.00	-100.00%	Not budgeted in FY2011-12	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	900,000.00	900,000.00	0.00%		900,000.00	0.00%		900,000.00	0.00%		900,000.00	0.00%		900,000.00	0.00%	
14 Comprehensive School Reform	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 Vocational Education	22,000.00	22,000.00	0.00%		22,000.00	0.00%		22,000.00	0.00%		22,000.00	0.00%		22,000.00	0.00%	
16 Technology Literacy	42,636.00	42,637.00	0.00%		42,636.00	0.00%		42,636.00	0.00%		42,636.00	0.00%		42,636.00	0.00%	
17 Reading First	119,386.00	119,000.00	-0.32%		119,000.00	0.00%		119,000.00	0.00%		119,000.00	0.00%		119,000.00	0.00%	
18 Title II	52,803,429.00	46,962,817.00	-11.06%		22,606,366.00	-51.86%	Decline in projected grant award amount due to decline in student population and no carryover	21,512,421.00	-4.84%		20,965,544.00	-2.54%		20,419,568.00	-2.60%	
19 Headstart	5,419,477.00	4,919,976.00	-9.22%		4,419,976.00	-10.16%		4,282,957.00	-3.10%		4,214,429.00	-1.60%		4,145,735.00	-1.63%	
20 Various Federal	7,141,701.00	590,250.00	-91.74%	Decline in grant award due to decrease in student population and budget for less carryover	590,250.00	0.00%		590,250.00	0.00%		590,250.00	0.00%		590,250.00	0.00%	
21 21st Century	3,750,000.00	3,750,000.00	0.00%		3,750,000.00	0.00%		3,750,000.00	0.00%		3,750,000.00	0.00%		3,750,000.00	0.00%	
22 Other	33,891,697.00	650,000.00	-98.08%	Ed Jobs, SFSF and ARRA not budgeted in FY2011-12	650,000.00	0.00%		650,000.00	0.00%		650,000.00	0.00%		650,000.00	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	434,154,205.00	318,647,981.00	-26.60%		198,344,756.00	-37.75%		192,154,837.00	-3.12%		189,044,010.00	-1.62%		185,943,761.00	-1.64%	
Total All Funds																
*This should be consistent with																
25 SEFA Revenues	434,154,205.00	318,647,981.00	-26.60%		198,344,756.00	-37.75%		192,154,837.00	-3.12%		189,044,010.00	-1.62%		185,943,761.00	-1.64%	

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

Notes:

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**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	\$183,756,729	\$161,810,895	(\$21,945,834)	-11.9%	\$126,554,431	(\$35,256,465)	-21.8%	\$126,547,318	(\$7,113)	0.0%	\$127,005,174	\$457,857	0.4%	\$126,915,817	(\$89,358)	-0.1%
Pre-School	118	\$27,848,524	\$16,095,114	(\$11,753,410)	-42.2%	\$16,072,640	(\$22,474)	-0.1%	\$16,072,699	\$29	0.0%	\$16,072,699	\$30	0.0%	\$16,072,729	\$30	0.0%
Summer School	119	\$30,375,702	\$20,522,851	(\$9,852,851)	-32.4%	\$10,369,978	(\$10,152,873)	-49.5%	\$10,371,224	\$1,245	0.0%	\$10,372,494	\$1,270	0.0%	\$10,373,790	\$1,296	0.0%
Special Ed.	122	\$113,820,061	\$106,239,776	(\$7,580,285)	-6.7%	\$104,601,840	(\$1,637,936)	-1.5%	\$99,947,538	(\$4,654,302)	-4.4%	\$97,590,319	(\$2,357,219)	-2.4%	\$95,432,818	(\$2,157,501)	-2.2%
Othr Add Needs	125, 127	\$247,670,721	\$172,034,685	(\$75,636,035)	-30.5%	\$103,051,889	(\$68,982,796)	-40.1%	\$97,970,075	(\$5,081,814)	-4.9%	\$97,913,737	(\$56,338)	-0.1%	\$96,990,631	(\$923,106)	-0.9%
Adult Ed.	13x	\$4,766,839	\$3,630,742	(\$1,136,097)	-23.8%	\$3,626,110	(\$4,632)	-0.1%	\$3,633,466	\$7,356	0.2%	\$3,640,993	\$7,527	0.2%	\$3,648,654	\$7,661	0.2%
<b>Total</b>	<b>1XX</b>	<b>\$608,238,576</b>	<b>\$480,334,064</b>	<b>(\$127,904,513)</b>		<b>\$364,276,888</b>	<b>(\$116,057,176)</b>		<b>\$354,542,289</b>	<b>(\$9,734,598)</b>		<b>\$352,595,417</b>	<b>(\$1,946,873)</b>		<b>\$349,434,438</b>	<b>(\$3,160,978)</b>	

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
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	-125.00	8.00	-188.00	-7.00	-66.00	-378.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-69.00	4.00	-103.00	-4.00	-36.00	-208.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	-19.00	-141.00	-126.00	-18.00	-123.00	-427.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$15,687,233	-\$5,946,277	-\$21,081,605	-\$825,253	-\$7,686,892	-\$51,227,261
5 Change in MSPERS	\$2,574,338	\$861,110	-\$23,623	-\$63,362	-\$980,078	\$2,368,384
6 Change in Health Care Insurance	-\$8,745,156	\$688,290	-\$3,709,193	-\$221,590	-\$1,240,607	-\$13,228,256
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$847,071	\$293,256	\$431,351	\$15,345	\$15,273	\$1,602,297
9 Workers Compensation	\$946,069	\$91,175	\$315,178	\$15,534	-\$26,342	\$1,341,614
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	-\$7,279,058	\$1,192,597	-\$44,831,427	-\$3,124	-\$1,088,271	-\$52,009,284
14 Change in Capital Outlay	-\$61,169	\$298,772	-\$4,672,260	\$9,683	-\$160,007	-\$4,584,981
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	\$434,157	-\$713,753	-\$1,558,872	-\$63,330	-\$586,485	-\$2,488,282
20 Other	-\$4,827,706	-\$4,345,455	-\$505,583	\$0	\$0	-\$9,678,744
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	-\$31,798,686	-\$7,580,285	-\$75,636,035	-\$1,136,097	-\$11,753,410	-\$127,904,513

Notes:

See accompanying Note 1 and Note 2

\* 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
1 <b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	-244.00	-5.00	-451.00	0.00	0.00	-700.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-134.00	-3.00	-248.00	0.00	0.00	-385.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	-11.00	-10.00	0.00	-1.00	-22.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$31,087,112	-\$628,710	-\$42,687,483	\$0	-\$13,338	-\$74,416,643
5 Change in MSPERS	-\$5,315,266	-\$165,882	-\$10,201,546	\$11,194	-\$3,262	-\$15,674,762
6 Change in Health Care Insurance	-\$2,344,355	-\$27,172	-\$5,844,967	\$770	-\$4,480	-\$8,220,204
7 Wage Increment	\$1,588,337	\$0	\$179,483	\$6,419	\$0	\$1,774,238
8 Unemployment Costs	\$1,544,742	-\$8,074	-\$510,050	\$0	-\$160	\$1,026,457
9 Workers Compensation	-\$396,843	-\$10,766	-\$680,067	\$0	-\$213	-\$1,087,890
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	-\$1,105,869	-\$722,249	-\$5,329,016	\$0	\$0	-\$7,157,133
14 Change in Capital Outlay						\$0
15 Program Costs						\$0
16 Dual Enrollment						\$0
17 Second Chance Alternative Program						\$0
18 Other - Part-Time and Temporary Salaries						\$0
19 Other - FICA	-\$2,597,791	-\$51,474	-\$3,265,592	\$0	-\$1,020	-\$5,915,878
20 Other	-\$5,695,179	-\$23,608	-\$643,559	-\$23,015	\$0	-\$6,385,362
21 Other						\$0
22 Other						\$0
23 <b>Total</b>	-\$45,409,337	-\$1,637,936	-\$68,982,796	-\$4,632	-\$22,474	-\$116,057,176

Notes:

See accompanying Note 1 and Note 3

**Detail of Changes in the Instruction Function from Prior Year**

2012-13 to 2013-14

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
1 <b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	-15.00	-1.00	-1.00	0.00	0.00	-17.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-8.00	0.00	0.00	0.00	0.00	-8.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	-2.00	0.00	0.00	0.00	0.00	-2.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$1,440,122	-\$45,257	-\$65,264	\$0	\$0	-\$1,550,643
5 Change in MSPERS	-\$352,254	-\$1,155,283	-\$15,964	\$0	\$0	-\$1,523,500
6 Change in Health Care Insurance	\$472,279	-\$367,273	\$54,831	\$809	\$29	\$160,674
7 Wage Increment	\$1,591,301	\$0	\$183,073	\$6,547	\$0	\$1,780,921
8 Unemployment Costs	-\$17,281	-\$50,655	-\$783	\$0	\$0	-\$68,719
9 Workers Compensation	-\$23,042	-\$67,539	-\$1,044	\$0	\$0	-\$91,626
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	-\$126,578	-\$162,779	-\$5,231,669	\$0	\$0	-\$5,521,026
14 Change in Capital Outlay	\$0	-\$250,000	\$0	\$0	\$0	-\$250,000
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	-\$110,169	-\$322,923	-\$4,993	\$0	\$0	-\$438,085
20 Other	\$0	-\$2,232,593	\$0	\$0	\$0	-\$2,232,593
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	-\$5,867	-\$4,654,302	-\$5,081,814	\$7,356	\$29	-\$9,734,598

Notes:

See accompanying Note 1 and Note 4

**Detail of Changes in the Instruction Function from Prior Year**

2013-14 to 2014-15

	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	-14.00	0.00	-2.00	0.00	0.00	-16.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-7.00	0.00	-1.00	0.00	0.00	-8.00
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	-\$1,335,776	\$0	-\$185,644	\$0	\$0	-\$1,521,420
5 Change in MSPERS	-\$326,731	-\$572,106	-\$45,408	\$0	\$0	-\$944,246
6 Change in Health Care Insurance	\$523,237	-\$181,383	\$41,176	\$849	\$30	\$383,910
7 Wage Increment	\$1,596,411	\$0	\$183,021	\$6,678	\$0	\$1,786,111
8 Unemployment Costs	-\$16,029	-\$25,056	-\$2,228	\$0	\$0	-\$43,313
9 Workers Compensation	-\$21,372	-\$33,408	-\$2,970	\$0	\$0	-\$57,750
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	\$131,574	-\$19,240	-\$30,083	\$0	\$0	\$82,251
14 Change in Capital Outlay	\$10,000	-\$250,000	\$0	\$0	\$0	-\$240,000
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	-\$102,187	-\$159,730	-\$14,202	\$0	\$0	-\$276,119
20 Other	\$0	-\$1,116,296	\$0	\$0	\$0	-\$1,116,296
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	\$459,127	-\$2,357,219	-\$56,338	\$7,527	\$30	-\$1,946,873

Notes:

See accompanying Note 1 and Note 5

**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	-16.00	-1.00	-1.00	0.00	0.00	-18.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-9.00	0.00	-1.00	0.00	0.00	-10.00
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	-\$1,497,799	-\$40,329	-\$117,101	\$0	\$0	-\$1,655,229
5 Change in MSPERS	-\$366,362	-\$581,970	-\$28,643	\$0	\$0	-\$976,975
6 Change in Health Care Insurance	\$474,036	-\$192,491	\$49,315	\$849	\$30	\$331,739
7 Wage Increment	\$1,598,384	\$0	\$185,560	\$6,812	\$0	\$1,790,755
8 Unemployment Costs	-\$17,974	-\$25,540	-\$1,405	\$0	\$0	-\$44,918
9 Workers Compensation	-\$23,965	-\$34,053	-\$1,874	\$0	\$0	-\$59,891
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	-\$129,802	-\$4,007	-\$1,000,000	\$0	\$0	-\$1,133,808
14 Change in Capital Outlay	-\$10,000	\$0	\$0	\$0	\$0	-\$10,000
15 Program Costs						\$0
16 Dual Enrollment						\$0
17 Second Chance Alternative Program						\$0
18 Other - Part-Time and Temporary Salaries						\$0
19 Other - FICA	-\$114,582	-\$162,815	-\$8,958	\$0	\$0	-\$286,355
20 Other	\$0	-\$1,116,296	\$0	\$0	\$0	-\$1,116,296
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	-\$88,062	-\$2,157,501	-\$923,106	\$7,661	\$30	-\$3,160,978

Notes:

See accompanying Note 1 and Note 6



**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
<b>Pupil</b>	<b>21X</b>	\$81,019,574	\$74,653,851	(\$6,365,723)	-7.86%	\$64,374,900	(\$10,279,350)	-13.77%	\$63,867,120	(\$507,381)	-0.79%	\$63,673,284	(\$193,836)	-0.30%	\$63,180,849	(\$492,435)	-0.77%
<b>Instructional</b>	<b>22X</b>	\$135,625,265	\$93,691,398	(\$41,933,867)	-30.92%	\$70,013,963	(\$23,677,434)	-25.27%	\$69,094,721	(\$919,243)	-1.31%	\$68,577,890	(\$516,831)	-0.75%	\$67,101,455	(\$1,476,435)	-2.15%
<b>General</b>	<b>23X</b>	\$10,022,046	\$10,650,538	\$628,492	6.27%	\$9,132,696	(\$1,517,842)	-14.25%	\$9,088,531	(\$44,165)	-0.48%	\$9,115,461	\$26,930	0.30%	\$9,143,610	\$28,150	0.31%
<b>School</b>	<b>24X</b>	\$62,246,248	\$59,705,974	(\$2,540,274)	-4.08%	\$44,697,660	(\$15,008,314)	-25.14%	\$44,213,100	(\$484,560)	-1.08%	\$43,829,668	(\$383,432)	-0.87%	\$43,384,140	(\$445,528)	-1.02%
<b>Business</b>	<b>25X</b>	\$64,028,054	\$15,148,845	(\$48,879,209)	-76.34%	\$11,558,658	(\$3,590,187)	-23.70%	\$11,691,814	\$133,157	1.15%	\$11,828,882	\$137,068	1.17%	\$11,967,818	\$138,936	1.17%
<b>Ops./Maint.</b>	<b>26X</b>	\$140,417,901	\$100,930,582	(\$39,487,319)	-28.12%	\$93,051,347	(\$7,879,236)	-7.81%	\$93,149,177	\$97,830	0.11%	\$92,390,393	(\$758,784)	-0.81%	\$92,109,355	(\$281,038)	-0.30%
<b>Transportation</b>	<b>27X</b>	\$36,751,440	\$34,321,215	(\$2,430,226)	-6.61%	\$26,631,083	(\$7,690,131)	-22.41%	\$26,747,491	\$116,408	0.44%	\$26,868,443	\$120,952	0.45%	\$26,988,263	\$119,820	0.45%
<b>Central</b>	<b>28X</b>	\$36,086,583	\$40,177,547	\$4,090,965	11.34%	\$23,778,534	(\$16,399,013)	-40.82%	\$23,890,349	\$111,815	0.47%	\$23,996,460	\$106,111	0.44%	\$24,117,711	\$121,251	0.51%
<b>Other</b>	<b>29X</b>	\$2,744,233	\$2,864,334	\$120,101	4.38%	\$2,819,656	(\$44,679)	-1.56%	\$2,852,003	\$32,347	1.15%	\$2,885,047	\$33,044	1.16%	\$2,918,717	\$33,670	1.17%
<b>Community Svc.</b>	<b>3XX</b>	\$9,491,648	\$4,179,106	(\$5,312,542)	-55.97%	\$4,045,974	(\$133,132)	-3.19%	\$4,045,974	\$0	0.00%	\$1,849,876	(\$2,196,098)	-54.28%	\$1,849,876	\$0	0.00%
<b>Outgoing</b>	<b>41X, 42X, 43X</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Facilities Acq.</b>	<b>45X</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Debt Service</b>	<b>51X</b>	\$21,828,250	\$52,824,250	\$30,996,000	142.00%	\$59,679,650	\$6,855,400	12.98%	\$59,679,650	\$200	0.00%	\$59,678,850	(\$1,000)	0.00%	\$59,682,050	\$3,200	0.01%
<b>Fund Mod.</b>	<b>6XX</b>	\$1,508,054	\$568,000	(\$940,054)	-62.34%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%	\$568,000	\$0	0.00%
		<b>\$601,769,297</b>	<b>\$489,715,641</b>	<b>(\$112,053,656)</b>		<b>\$410,351,721</b>	<b>(\$79,363,920)</b>		<b>\$408,888,130</b>	<b>(\$1,463,591)</b>		<b>\$405,262,254</b>	<b>(\$3,625,876)</b>		<b>\$403,011,845</b>	<b>(\$2,250,409)</b>	

Notes:

**Detail of Changes in Support Functions From Prior Year**

<b>Reconciliation from 2010-11 to 2011-12</b>													
	<b>Pupil</b>	<b>Instructional</b>	<b>General</b>	<b>School</b>	<b>Business</b>	<b>Ops./Maint.</b>	<b>Trans.</b>	<b>Central</b>	<b>Other</b>	<b>Comm</b>	<b>Outgoing</b>	<b>Fund Mod</b>	<b>Total</b>
	<b>21x</b>	<b>22x</b>	<b>23x</b>	<b>24x</b>	<b>25x</b>	<b>26x</b>	<b>27x</b>	<b>28x</b>	<b>29x</b>	<b>3xx</b>	<b>4xx</b>	<b>6xx</b>	
1 Staffing Decrease due to Attrition/Retirement	-86.00	-140.00	3.00	-27.00	1.00	-166.00	2.00	10.00	7.00	-5.00	0.00		\$ (401)
2 Staffing Decrease due to Layoff	-47.00	-77.00	2.00	-15.00	0.00	-91.00	1.00	6.00	4.00	-3.00	0.00		\$ (220)
3 Funded Vacancies (FTE) Included Above	-70.00	-100.00	0.00	-21.00	0.00	-6.00	0.00	0.00	0.00	0.00	0.00		\$ (197)
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ (5,556,472)	\$ (14,671,567)	\$ 346,721	\$ (3,049,536)	\$ 64,483	\$ (19,829,678)	\$ 165,714	\$ 1,015,987	\$ 765,207	\$ (326,182)	\$ -	\$ -	\$ (41,075,325)
5 Change in MSPERS	\$ 1,141,135	\$ (680,754)	\$ 213,370	\$ 720,359	\$ 293,199	\$ (5,802,381)	\$ 90,850	\$ 662,029	\$ 243,858	\$ (69,578)	\$ -	\$ -	\$ (3,187,914)
6 Change in Health Care Insurance	\$ (303,848)	\$ (3,412,888)	\$ 94,792	\$ (10,961)	\$ 14,695	\$ (9,368,708)	\$ 504,353	\$ 72,435	\$ (0)	\$ (67,993)	\$ -	\$ -	\$ (12,478,122)
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions													\$ -
9 Unemployment Costs	\$ 188,855	\$ 268,581	\$ 29,528	\$ 151,551	\$ 23,441	\$ (193,063)	\$ 22,918	\$ 35,369	\$ (45,117)	\$ (2,157)	\$ -	\$ -	\$ 479,906
10 Change in Worker's Compensation / Risk Managem	\$ 106,518	\$ 253,768	\$ 7,208	\$ 122,350	\$ 113,528	\$ (376,576)	\$ 29,628	\$ 34,734	\$ (80,056)	\$ (4,015)	\$ -	\$ -	\$ 207,087
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 Fee	\$ (1,505,208)	\$ (18,384,576)	\$ (76,454)	\$ 345,288	\$ (3,014,913)	\$ 12,473,745	\$ (3,240,029)	\$ 2,636,338	\$ (828,381)	\$ (4,808,518)	\$ -	\$ -	\$ (16,402,709)
16 Change in Capital Outlay	\$ (37,910)	\$ (3,960,033)	\$ (6,608)	\$ (543,715)	\$ (21,737)	\$ (2,535,424)	\$ -	\$ (479,335)	\$ -	\$ 8,604	\$ -	\$ -	\$ (7,576,159)
17 Utilities						\$ (15,348,533)							\$ (15,348,533)
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,291,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,291,070
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind													\$ -
21 Other - FICA	\$ (398,793)	\$ (1,346,397)	\$ 19,935	\$ (275,611)	\$ (1,758)	\$ (2,722,772)	\$ (3,159)	\$ 113,408	\$ 64,592	\$ (25,243)	\$ -	\$ -	\$ (4,575,798)
22 Other	\$ -	\$ -	\$ -	\$ -	\$ (15,354,146)	\$ (75,000)	\$ (500)	\$ -	\$ -	\$ (17,461)	\$ -	\$ (940,054)	\$ (16,387,161)
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>25 Total (S/B Consistent with Change in DEP)</b>	\$ (6,365,723)	\$ (41,933,867)	\$ 628,492	\$ (2,540,274)	\$ (17,883,209)	\$ (39,487,319)	\$ (2,430,226)	\$ 4,090,965	\$ 120,101	\$ (5,312,542)	\$ -	\$ (940,054)	\$ (112,053,656)

Notes:  
See accompanying Note 1 and Note 7

**Detail of Changes in Support Functions From Prior Year**

<b>Reconciliation from 2011-12 to 2012-13</b>													
	<b>Pupil</b>	<b>Instructional</b>	<b>General</b>	<b>School</b>	<b>Business</b>	<b>Ops./Maint.</b>	<b>Trans.</b>	<b>Central</b>	<b>Other</b>	<b>Comm</b>	<b>Outgoing</b>	<b>Fund Mod</b>	<b>Total</b>
	<b>21x</b>	<b>22x</b>	<b>23x</b>	<b>24x</b>	<b>25x</b>	<b>26x</b>	<b>27x</b>	<b>28x</b>	<b>29x</b>	<b>3xx</b>	<b>4xx</b>	<b>6xx</b>	
1 Staffing Decrease due to Attrition/Retirement	-48.00	-107.00	0.00	-9.00	-21.00	0.00	0.00	-10.00	0.00	0.00	0.00		\$ (195)
2 Staffing Decrease due to Layoff	-26.00	-58.00	0.00	-5.00	-12.00	0.00	0.00	-6.00	0.00	0.00	0.00		\$ (107)
3 Funded Vacancies (FTE) Included Above	-22.00	-157.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ (180)
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ (4,803,004)	\$ (11,207,065)	\$ (0)	\$ (785,669)	\$ (1,406,711)	\$ -	\$ -	\$ (516,729)	\$ -				\$ (18,719,179)
5 Change in MSPERS	\$ (1,174,815)	\$ (2,724,268)	\$ -	\$ (192,175)	\$ (344,082)	\$ -	\$ (45,391)	\$ (126,392)	\$ -				\$ (4,607,121)
6 Change in Health Care Insurance	\$ (537,084)	\$ (1,321,172)	\$ 154,390	\$ 934,751	\$ (48,331)	\$ 178,482	\$ 139,629	\$ 32,734	\$ 33,122				\$ (433,479)
7 Wage Increment - Support Services	\$ 76,461	\$ 64,668	\$ 66,612	\$ 481,834	\$ 89,751	\$ 75,993	\$ 41,716	\$ 87,551	\$ 30,090				\$ 1,014,676
8 Wage Concessions													\$ -
9 Unemployment Costs	\$ (57,636)	\$ (129,226)	\$ -	\$ (9,428)	\$ (16,881)	\$ -	\$ -	\$ (6,201)	\$ -				\$ (219,372)
10 Change in Worker's Compensation / Risk Managemen	\$ (76,848)	\$ (172,302)	\$ -	\$ (12,571)	\$ (22,507)	\$ -	\$ -	\$ (8,268)	\$ -				\$ (292,495)
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (219,701)	\$ -	\$ -				\$ (219,701)
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
15 Change Purchased Services, Supplies, Dues and Fee	\$ (3,064,834)	\$ (7,096,893)	\$ (1,500,000)	\$ (92,701)	\$ (1,412,000)	\$ (5,019,058)	\$ (7,440,000)	\$ (15,508,254)	\$ -	\$ (133,132)			\$ (41,266,873)
16 Change in Capital Outlay				(13,544,576)								\$ -	\$ (13,544,576)
17 Utilities						\$ (118,232)							\$ (118,232)
18 School Closure Costs						\$ (2,725,897)							\$ (2,725,897)
19 School Closure Savings # of Buildings													\$ -
20 Increase in Transportation due to No Child Left Behind													\$ -
21 Other - FICA	\$ (367,430)	\$ (857,341)	\$ -	\$ (60,104)	\$ (107,613)	\$ -	\$ (16,807)	\$ (39,530)	\$ -	\$ -			\$ (1,448,825)
22 Other	\$ -	\$ -	\$ -	\$ -	\$ 6,855,400	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 6,855,400
23 Other	\$ (274,161)	\$ (231,876)	\$ (238,844)	\$ (1,727,677)	\$ (321,813)	\$ (272,483)	\$ (149,578)	\$ (313,925)	\$ (107,890)	\$ -			\$ (3,638,246)
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
25 <b>Total (S/B Consistent with Change in DEP)</b>	<b>\$ (10,279,350)</b>	<b>\$ (23,675,474)</b>	<b>\$ (1,517,842)</b>	<b>\$ (15,008,314)</b>	<b>\$ 3,265,213</b>	<b>\$ (7,881,196)</b>	<b>\$ (7,690,131)</b>	<b>\$ (16,399,013)</b>	<b>\$ (44,679)</b>	<b>\$ (133,132)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (79,363,920)</b>

Notes:

See accompanying Note 1, Note 8 and Note 9

**Detail of Changes in Support Functions From Prior Year**

<b>Reconciliation from 2012-13 to 2013-14</b>													
	<b>Pupil</b>	<b>Instructional</b>	<b>General</b>	<b>School</b>	<b>Business</b>	<b>Ops./Maint.</b>	<b>Trans.</b>	<b>Central</b>	<b>Other</b>	<b>Comm</b>	<b>Outgoing</b>	<b>Fund Mod</b>	<b>Total</b>
	<b>21x</b>	<b>22x</b>	<b>23x</b>	<b>24x</b>	<b>25x</b>	<b>26x</b>	<b>27x</b>	<b>28x</b>	<b>29x</b>	<b>3xx</b>	<b>4xx</b>	<b>6xx</b>	
1 Staffing Decrease due to Attrition/Retirement	-1.00	-4.00	0.00	-9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ (14)
2 Staffing Decrease due to Layoff	-1.00	-2.00	0.00	-5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ (8)
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	\$ (129,003)	\$ (393,951)	\$ -	\$ (789,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,312,647)
5 Change in MSPERS	\$ (31,554)	\$ (96,360)	\$ -	\$ (193,159)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (321,073)
6 Change in Health Care Insurance	\$ 14,572	\$ (6,306)	\$ 24,910	\$ 144,639	\$ 41,611	\$ 47,413	\$ 73,858	\$ 30,021	\$ 1,656	\$ -	\$ -	\$ -	\$ 372,373
7 Wage Increment - Support Services	\$ 76,685	\$ 65,961	\$ 67,944	\$ 475,677	\$ 91,546	\$ 77,513	\$ 42,550	\$ 89,302	\$ 30,691	\$ -	\$ -	\$ -	\$ 1,017,870
8 Wage Concessions													\$ -
9 Unemployment Costs	\$ (1,548)	\$ (4,727)	\$ -	\$ (9,476)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,752)
10 Change in Worker's Compensation / Risk Managemen	\$ (2,064)	\$ (6,303)	\$ -	\$ (12,635)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,002)
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 Fee	\$ (424,600)	\$ (446,438)	\$ (137,019)	\$ (19,500)	\$ -	\$ (441,527)	\$ -	\$ (7,509)	\$ -	\$ -	\$ -	\$ -	\$ (1,476,593)
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)
17 Utilities						\$ (862,232)							\$ (862,232)
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275,683
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind													\$ -
21 Other - FICA	\$ (9,869)	\$ (30,137)	\$ -	\$ (60,412)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,417)
22 Other	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 <b>Total (\$/B Consistent with Change in DEP)</b>	\$ (507,381)	\$ (918,263)	\$ (44,165)	\$ (484,560)	\$ 133,357	\$ 96,850	\$ 116,408	\$ 111,815	\$ 32,347	\$ -	\$ -	\$ -	\$ (1,463,591)

Notes:  
See accompanying Note 1 and Note 9

**Detail of Changes in Support Functions From Prior Year**

<b>Reconciliation from 2013-14 to 2014-15</b>													
	<b>Pupil</b>	<b>Instructional</b>	<b>General</b>	<b>School</b>	<b>Business</b>	<b>Ops./Maint.</b>	<b>Trans.</b>	<b>Central</b>	<b>Other</b>	<b>Comm</b>	<b>Outgoing</b>	<b>Fund Mod</b>	<b>Total</b>
	<b>21x</b>	<b>22x</b>	<b>23x</b>	<b>24x</b>	<b>25x</b>	<b>26x</b>	<b>27x</b>	<b>28x</b>	<b>29x</b>	<b>3xx</b>	<b>4xx</b>	<b>6xx</b>	
1 Staffing Decrease due to Attrition/Retirement	-1.00	-3.00	0.00	-9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ (13)
2 Staffing Decrease due to Layoff	0.00	-1.00	0.00	-5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ (6)
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	\$ (65,264)	\$ (234,849)	\$ -	\$ (776,909)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,077,022)
5 Change in MSPERS	\$ (15,964)	\$ (57,444)	\$ -	\$ (190,032)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (263,440)
6 Change in Health Care Insurance	\$ 29,597	\$ (5,582)	\$ 26,155	\$ 185,043	\$ 43,691	\$ 49,784	\$ 77,551	\$ 31,523	\$ 1,739	\$ -	\$ -		\$ 439,501
7 Wage Increment - Support Services	\$ 76,913	\$ 66,146	\$ 69,303	\$ 469,652	\$ 93,377	\$ 79,063	\$ 43,401	\$ 91,088	\$ 31,305	\$ -	\$ -		\$ 1,020,249
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Unemployment Costs	\$ (783)	\$ (2,818)	\$ -	\$ (9,323)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (12,924)
10 Change in Worker's Compensation / Risk Managemen	\$ (1,044)	\$ (3,758)	\$ -	\$ (12,431)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (17,232)
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 Fee	\$ (212,299)	\$ (259,580)	\$ (68,528)	\$ -	\$ -	\$ (1,859,984)	\$ -	\$ (16,500)	\$ -	\$ (2,196,098)	\$ -		\$ (4,612,989)
16 Change in Capital Outlay	v	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 10,000
17 Utilities						\$ (57,522)							\$ (57,522)
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,028,895	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,028,895
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20 Increase in Transportation due to No Child Left Behind													\$ -
21 Other - FICA	\$ (4,993)	\$ (17,966)	\$ -	\$ (59,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (82,392)
22 Other	\$ -	\$ -	\$ -	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,000)
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
25 <b>Total (\$/B Consistent with Change in DEP)</b>	\$ (193,836)	\$ (515,851)	\$ 26,930	\$ (383,432)	\$ 136,068	\$ (759,764)	\$ 120,952	\$ 106,111	\$ 33,044	\$ (2,196,098)	\$ -	\$ -	\$ (3,625,876)

Notes:  
See accompanying Note 1 and Note 9

**Detail of Changes in Support Functions From Prior Year**

<b>Reconciliation from 2014-15 to 2015-16</b>														
	<b>Pupil</b>	<b>Instructional</b>	<b>General</b>	<b>School</b>	<b>Business</b>	<b>Ops./Maint.</b>	<b>Trans.</b>	<b>Central</b>	<b>Other</b>	<b>Comm</b>	<b>Outgoing</b>	<b>Fund Mod</b>	<b>Total</b>	
	<b>21x</b>	<b>22x</b>	<b>23x</b>	<b>24x</b>	<b>25x</b>	<b>26x</b>	<b>27x</b>	<b>28x</b>	<b>29x</b>	<b>3xx</b>	<b>4xx</b>	<b>6xx</b>		
1 Staffing Decrease due to Attrition/Retirement	-3.00	-5.00	0.00	-9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$ (17)
2 Staffing Decrease due to Layoff	-1.00	-3.00	0.00	-5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$ (9)
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	0.00	\$ -
Dollar Savings Below														\$ -
4 Savings from Staff Decrease	\$ (261,691)	\$ (228,722)	\$ -	\$ (775,420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,265,834)
5 Change in MSPERS	\$ (64,010)	\$ (55,945)	\$ -	\$ (189,668)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (309,623)
6 Change in Health Care Insurance	\$ (4,221)	\$ (2,750)	\$ 26,155	\$ 165,555	\$ 43,691	\$ 49,784	\$ 77,551	\$ 31,523	\$ 1,739	\$ -	\$ -	\$ -	\$ -	\$ 389,026
7 Wage Increment - Support Services	\$ 77,134	\$ 67,468	\$ 70,689	\$ 463,537	\$ 95,244	\$ 80,645	\$ 44,269	\$ 92,910	\$ 31,931	\$ -	\$ -	\$ -	\$ -	\$ 1,023,828
8 Wage Concessions														\$ -
9 Unemployment Costs	\$ (3,140)	\$ (2,745)	\$ -	\$ (9,305)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,190)
10 Change in Worker's Compensation / Risk Managemen	\$ (4,187)	\$ (3,660)	\$ -	\$ (12,407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,253)
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 Fee	\$ (212,300)	\$ (1,231,604)	\$ (68,694)	\$ (28,500)	\$ -	\$ (1,842,809)	\$ (2,000)	\$ (3,181)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389,089)
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities						\$ (25,333)								\$ (25,333)
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,696
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind														\$ -
21 Other - FICA	\$ (20,019)	\$ (17,497)	\$ -	\$ (59,320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,836)
22 Other	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 <b>Total (\$/B Consistent with Change in DEP)</b>	\$ (492,435)	\$ (1,475,455)	\$ 28,150	\$ (445,528)	\$ 142,136	\$ (282,018)	\$ 119,820	\$ 121,251	\$ 33,670	\$ -	\$ -	\$ -	\$ -	\$ (2,250,409)

Notes:  
See accompanying Note 1 and Note 9