



School District: School District of Ypsilanti  
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**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)	8,093,211.00	7,411,433.00	-8.42%	7,411,433.00	0.00%	7,411,433.00	0.00%	7,411,433.00	0.00%	7,411,433.00	0.00%	
3 Penalties and Int Earned on Tax (119)	74.00	16,000.00	21521.62%	16,000.00	0.00%	16,000.00	0.00%	16,000.00	0.00%	16,000.00	0.00%	Interest Payment from City of Ypsilanti
4 Tuition from Individuals (13x)	59,855.00	58,875.00	-1.64%	52,275.00	-11.21%	52,275.00	0.00%	52,275.00	0.00%	52,275.00	0.00%	
5 Transport from Individuals (14x)	27,310.00	0.00	-100.00%	0.00	NA	0.00	NA	0.00	NA	0.00	NA	Contracted Transportation w/ WISD
6 Earnings on Investments (15x)	12,031.00	2,000.00	-83.38%	3,000.00	50.00%	3,000.00	0.00%	3,000.00	0.00%	3,000.00	0.00%	Low Interest Rates
7 Revenue from Student Activities (17x)	42,464.00	45,000.00	5.97%	45,000.00	0.00%	45,000.00	0.00%	45,000.00	0.00%	45,000.00	0.00%	
8 Community Service Revenue (18x)	0.00	7,400.00	NA	10,000.00	35.14%	10,000.00	0.00%	10,000.00	0.00%	10,000.00	0.00%	Latch Key Program Contractual increase in Revenue
9 Rentals (191)	538,424.00	580,570.00	7.83%	650,225.00	12.00%	700,225.00	7.69%	750,225.00	7.14%	750,225.00	0.00%	
10 Private Donations (192)	62.00	0.00	-100.00%	31,000.00	NA	31,000.00	0.00%	31,000.00	0.00%	31,000.00	0.00%	One Time Donation
11 Other Misc, Local (199)	532,801.00	171,140.00	-67.88%	109,794.00	-35.85%	809,794.00	637.56%	109,794.00	-86.44%	109,794.00	0.00%	FY12 No sale of Vocational Built House; Reduced USF Funding; Reduced Insurance Reimbursement; Reduced WISD Support, FY14 Sale of Property
12 Total Local (10x) This will populate the DEP Line 3	9,308,232.00	8,292,418.00		8,328,727.00		9,078,727.00	9.00%	8,428,727.00	-7.16%	8,428,727.00	0.00%	
13 Other School District Tuition (511)	645,932.00	124,905.00	-80.66%	73,655.00	-41.03%	73,655.00	0.00%	73,655.00	0.00%	73,655.00	0.00%	Tuition moved to SE Fund; Reduced RCTC Enrollment
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)	6,142,713.00	5,556,921.00	-9.54%	3,590,611.00	-35.38%	3,062,987.00	-14.69%	2,680,108.00	-12.50%	2,516,020.00	-6.12%	Reduced SE Costs & Reduced Reimbursement Rate
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)	124,955.00	0.00	-100.00%	433,849.00	NA	235,806.00	-45.65%	235,806.00	0.00%	235,806.00	0.00%	Law Changed/No Funding
18 Total from other Public Sch (51x) This will populate the DEP line 4	6,913,600.00	5,681,826.00		4,098,115.00		3,372,448.00	-17.71%	2,989,569.00	-11.35%	2,825,481.00	-5.49%	
19 Other - Please Explain Total General Fund	243,032.00	50,975.00	-79.03%	130,975.00	156.94%	130,975.00	0.00%	130,975.00	0.00%	130,975.00	0.00%	FY11 Proceeds on Bond Issue (Bus Note), FY12 Indirect Costs from SE Fund
20 Revenue	16,462,864.00	14,025,219.00	-14.81%	12,557,817.00	-10.46%	12,582,150.00	0.19%	11,549,271.00	-8.21%	11,385,183.00	-1.42%	

Notes:

State Aid Calculation 2010-11 Membership:			
Spring 2010 GE FTE	3,740.68	(A1)	SRSD Spring GE Membership FTE
Fall 2010 GE FTE	3,651.74	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,673.98	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2010 SE FTE	167.06	(B1)	SRSD Spring SE Membership FTE
Fall 2010 SE FTE	130.48	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	139.63	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	3,813.60	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 433,566,387.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 40,206,490.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	8,045,433.906	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F)
Foundation Information			
2011 Foundation Allowance	\$ 7,983.00	(H1)	
Maximum 2011 Fdtn	\$ 8,489.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,793.16	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 2,189.84	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,923.98	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,814.31	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 14,577,585.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 849,868.00	(M2)	Estimated SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	923,285.92	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	598,447.30	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	69,412.16	(M9)	lesser of M4 & M8
Adjusted SEHH level	576,429.76	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	21,283,925.01	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-345,027.85	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	20,938,897.16	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,114,626.38	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-11,655.59	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,102,970.79	O3	(O1+O2)
51a Special Ed Costs *.286138	4,171,201.02	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	598,447.30	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	4,769,648.32	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4))	25,708,545.48	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	14,546,252.62	R	Proposal A Obligation
Section 51c (P3)	4,769,648.32	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	6,392,644.55	S	Discretionary Payment

Notes:

State Aid Calculation 2011-12			
Membership:			
Spring 2011 GE FTE	3,584.82	(A1)	SRSD Spring GE Membership FTE
Fall 2011 GE FTE	3,511.11	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,518.48	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2011 SE FTE	164.94	(B1)	SRSD Spring SE Membership FTE
Fall 2011 SE FTE	152.90	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	154.10	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,672.59	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 398,978,514.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 36,636,610.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	7,401,432.912	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2012 Foundation Allowance	\$ 7,513.00	(H1)	2011 Foundation Allowance
Maximum 2012 Fdtn	\$ 8,019.00	(H2)	Maximum 2011 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,409.41	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 2,103.59	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,923.98	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,908.66	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 13,255,045.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 174,399.00	(M2)	Estimated SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	839,521.53	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	122,805.67	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	69,412.16	(M9)	lesser of M4 & M8
Adjusted SEHH level	576,429.76	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	19,032,906.31	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-330,403.77	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	18,702,502.54	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,157,783.35	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-13,671.62	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,144,111.73	O3	(O1+O2)
51a Special Ed Costs *.286138	3,792,772.07	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	122,805.67	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	3,915,577.74	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4)	22,618,080.27	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	14,354,886.09	R	Proposal A Obligation
Section 51c (P3)	3,915,577.74	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	4,347,616.45	S	Discretionary Payment

Notes:

State Aid Calculation 2012-13			
Membership:			
Spring 2012 GE FTE	3,584.82	(A1)	SRSD Spring GE Membership FTE
Fall 2012 GE FTE	3,423.06	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,439.24	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2012 SE FTE	164.94	(B1)	SRSD Spring SE Membership FTE
Fall 2012 SE FTE	164.94	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	164.94	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,604.18	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 398,978,514.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 36,636,610.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	7,401,432.912	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2013 Foundation Allowance	\$ 7,513.00	(H1)	2012 Foundation Allowance
Maximum 2013 Fdtn	\$ 8,019.00	(H2)	Maximum 2012 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,360.94	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 2,152.06	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,923.98	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,870.41	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 12,949,495.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ -	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	820,169.21	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	507,017.60	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	18,437,537.84	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-330,403.39	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	18,107,134.45	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,239,194.22	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-13,671.62	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,225,522.60	O3	(O1+O2)
51a Special Ed Costs *.286138	3,705,342.60	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	3,705,342.60	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig.	21,812,477.05	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	13,949,638.83	R	Proposal A Obligation
Section 51c (P3)	3,705,342.60	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	4,157,495.62	S	Discretionary Payment

Notes:

State Aid Calculation 2013-14			
Membership:			
Spring 2013 GE FTE	3,423.06	(A1)	SRSD Spring GE Membership FTE
Fall 2013 GE FTE	3,390.06	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,393.36	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2013 SE FTE	164.94	(B1)	SRSD Spring SE Membership FTE
Fall 2013 SE FTE	164.94	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	164.94	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,558.30	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 398,978,514.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 36,636,610.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	7,401,432.912	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2014 Foundation Allowance	\$ 7,513.00	(H1)	2013 Foundation Allowance
Maximum 2014 Fdtn	\$ 8,019.00	(H2)	Maximum 2013 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,331.85	(I)	Foundation Allowance - Local Share of Foundation Allowance NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
Local Share (G/A3)	\$ 2,181.15	(J)	
1995 Foundation Allowance	\$ 5,923.98	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)(G/C))	\$ 3,843.93	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 10,462,610.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ -	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	662,659.86	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	507,017.60	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	18,092,886.52	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-330,432.66	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	17,762,453.86	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,239,194.22	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-13,671.62	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,225,522.60	O3	(O1+O2)
51a Special Ed Costs *.286138	2,993,750.30	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	2,993,750.30	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	20,756,204.16	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	13,677,856.12	R	Proposal A Obligation
Section 51c (P3)	2,993,750.30	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	4,084,597.74	S	Discretionary Payment

Notes:

State Aid Calculation 2014-15			
<b>Membership:</b>			
Spring 2014 GE FTE	3,390.06	(A1)	SRSD Spring GE Membership FTE
Fall 2014 GE FTE	3,326.06	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,332.46	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2014 SE FTE	164.94	(B1)	SRSD Spring SE Membership FTE
Fall 2014 SE FTE	164.94	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	164.94	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,497.40	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 398,978,514.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 36,636,610.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	7,401,432.912	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	\$ 7,513.00	(H1)	2014 Foundation Allowance
Maximum 2015 Fdtn	\$ 8,019.00	(H2)	Maximum 2014 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,291.99	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 2,221.01	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,923.98	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 3,807.71	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 9,647,995.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ -	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	611,065.41	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	507,017.60	(M10)	SE Hold Harmless Amt.
<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	17,635,345.00	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-330,433.62	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	17,304,911.38	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,239,194.22	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-13,671.62	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,225,522.60	O3	(O1+O2)
51a Special Ed Costs *.286138	2,760,657.99	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	2,760,657.99	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig. ((N3+O3)-(P3-O1)-(P4))	20,065,569.37	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
Section 22a - Proposal A (L*C)	13,317,084.95	R	Proposal A Obligation
Section 51c (P3)	2,760,657.99	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	3,987,826.42	S	Discretionary Payment

Notes:



State Aid Calculation 2015-16			
Membership:			
Spring 2015 GE FTE	3,390.06	(A1)	SRSD Spring GE Membership FTE
Fall 2015 GE FTE	3,265.06	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	3,277.56	(A3)	10% Spring GE FTE(A1)+ 90% Fall GE FTE(A2)
Spring 2015 SE FTE	164.94	(B1)	SRSD Spring SE Membership FTE
Fall 2015 SE FTE	164.94	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	164.94	(B3)	10% Spring SE FTE(B1)+ 90% Fall SE FTE(B2)
Total FTE BLEND	3,442.50	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 398,978,514.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 36,636,610.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	7,401,432.912	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2016 Foundation Allowance	\$ 7,513.00	(H1)	2015 Foundation Allowance
Maximum 2016 Fdtn	\$ 8,019.00	(H2)	Maximum 2015 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,254.79	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 2,258.21	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,923.98	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)(G/C))	\$ 3,773.96	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 9,647,995.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ -	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 507,017.60	(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	\$ 69,412.16	(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.	576,429.76	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	611,065.41	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	507,017.60	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	507,017.60	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	17,222,889.51	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-330,442.99	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	16,892,446.52	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	1,239,194.22	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-13,672.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	1,225,522.22	O3	(O1+O2)
51a Special Ed Costs *.286138	2,760,657.99	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	2,760,657.99	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00	P4	
Total CY State Fdtn & SE Oblig.			
((N3+O3)+(P3-O1)+(P4)	19,653,104.52	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	12,991,857.30	R	Proposal A Obligation
Section 51c (P3)	2,760,657.99	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	3,900,589.22	S	Discretionary Payment

Notes:

Total State Revenue Table

	2010-11 Per August State Aid Status Report and PD	2011-12 Estimate BA Status Report	Diff	Explanation for Difference > than 20%	2012-13 Estimate BA Status Report	Diff	Explanation for Difference > than 20%	2013-14 Estimate BA Status Report	Diff	Explanation for Difference > than 20%	2014-15 Estimate BA Status Report	Diff	Explanation for Difference > than 20%	2015-16 Estimate BA Status Report	Diff	Explanation for Difference > than 20%
Other State Worksheet																
1 School Lunch Related	115,469.00	107,109.98	-7.24%		107,109.98	0.00%		107,109.98	0.00%		107,109.98	0.00%		107,109.98	0.00%	
Foundation (from SA Calc Worksheet Line R + Line S)	20,824,897.16	18,702,502.64	-10.66%		18,107,134.43	-3.18%		17,782,453.66	-1.60%		17,304,911.38	-2.55%		16,892,446.82	-2.38%	
Special Education (From SA Calc Worksheet Line P3)	4,769,648.32	3,915,577.74	-17.91%		3,705,342.60	-5.37%		2,993,780.30	-19.20%		2,780,657.99	-7.78%		2,760,657.99	0.00%	
4 At Risk	1,311,851.37	1,335,103.07	1.77%		1,284,666.00	-3.78%		1,284,666.00	0.00%		1,284,666.00	0.00%		1,284,666.00	0.00%	
5 Bilingual	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
6 Math/Science	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
7 Renaissance Zone	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Duals	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
9 Adult	128,859.57	133,266.54	3.34%		133,267.00	0.00%		133,267.00	0.00%		133,267.00	0.00%		133,267.00	0.00%	
10 Career Tech	70,354.46	108,860.69	54.73%	Programs Recertified	47,461.00	-66.40%	Eliminated 3 Programs	47,461.00	0.00%		47,461.00	0.00%		47,461.00	0.00%	
11 School Readiness	306,000.00	0.00	-100.00%	Program moved to ISD	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
12 Transition Grant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 Declining Enrollment	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
14 First Robotics	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 Middle School Math	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
16 22s ARRA Reduction	-452,102.00	0.00	-100.00%	ARRA Funds Expired	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 11td Reduction	-648,312.00	0.00	-100.00%	Ed Jobs Expired	0.00	NA		-100.00%	NA		0.00	NA		0.00	NA	
18 Other- Explain	67,673.52	1,273,489.49	1349.23%	MPSERS Offset; Anticipate Sust Practice; Early Childhood from ISD	1,321,742.00	3.79%		1,303,687.00	-1.35%		1,302,562.00	-0.10%		1,301,367.00	-0.09%	
19 PY ADJ	516,656.85	-213,348.30	-141.27%	Contracted Transportation caused large PY adjustment in 51c: SE Transportation is coming from WISSD	-210,236.00	-1.46%		0.00	-100.00%	No PY Adj. to 51C as Self Reported in FY 13	0.00	NA	No PY Adj. to 51C as Self Reported in FY 14	0.00	NA	
20 Utilized this Year	801,201.00	1,261,423.00	57.44%	Utilizing larger At Risk Carry Over Funds	1,305,129.00	3.46%		1,305,129.00	0.00%		1,305,126.00	0.00%		1,305,126.00	0.00%	
21 State Revenue Rec'd This Year, Defered to future Year (Enter as negative)	-1,812,233.93	-612,163.00	-68.22%	Direct Revenue to SE Center Program	-1,279,661.00	100.07%	Direct Revenue to SE Center Program & Self Report Large 51C Adjustment	-1,034,455.00	-19.17%	Continued SE Reductions; Direct Revenue to SE Center Program & Self Report Large 51C Adjustment	-668,257.00	-45.07%	Continued SE Reductions; Direct Revenue to SE Center Program	-568,257.00	0.00%	
22 Total General Fund	26,019,094.32	25,804,711.76	9.30		24,414,645.03	0.46		23,796,169.16	-0.03		23,570,394.37	-0.01		23,156,734.82	-0.02	
23 Total All Funds	26,134,843.92	26,011,821.74	-0.47%		24,521,785.03	-6.73%		23,903,269.14	-2.52%		23,677,504.35	-0.94%		23,263,844.50	-1.76%	

Notes:

FY 11: The district runs a county wide SE center program (Fund 22). There is no "cell" available to report this fund. Thus, \$612,163 of Sec 51c revenue is reported in the Deferred Revenue Rec's to reflect this allocation.

FY 12: The district runs a county wide SE center program (Fund 22). There is no "cell" available to report this fund. Thus, \$612,163 of Sec 51c revenue is reported in the Deferred Revenue Rec's to reflect this allocation.

Federal Revenue Table

Federal Revenues	FY 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	2,010,384.00	1,385,847.00	-31.07%	No remaining ARRA IDEA Funding	212,443.00	-84.67%	Lost IDEA due to lack of MOE	930,924.00	339.20%	Return of IDEA Funds	844,907.00	-9.24%		844,907.00	0.00%	
3 IDEA Pre-School	58,310.00	32,509.00	-44.25%	No remaining ARRA PreSchool Funding	32,509.00	0.00%		32,509.00	0.00%		32,509.00	0.00%		32,509.00	0.00%	
4 Medicaid	0.00	0.00	NA		26,151.00	NA		0.00	-100.00%	No Disbursement this year.	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	2,439,121.00	2,319,388.00	-4.91%		1,732,953.00	-25.28%	Planning less Carry Over Funds	1,732,953.00	0.00%		1,732,953.00	0.00%		1,732,953.00	0.00%	
7 Migrant	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Title III	44,182.00	45,677.00	3.38%		25,745.00	-43.64%	Reduced Allocation	25,745.00	0.00%		25,745.00	0.00%		25,745.00	0.00%	
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	0.00	127,975.00	NA		210,000.00	64.00%	Planned Carry Over	210,000.00	0.00%		210,000.00	0.00%		210,000.00	0.00%	
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	81,000.00	94,283.00	16.41%		81,000.00	-14.10%		81,000.00	0.00%		81,000.00	0.00%		81,000.00	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	129,350.00	115,362.00	-10.81%		115,362.00	0.00%		115,362.00	0.00%		115,362.00	0.00%		115,362.00	0.00%	
16 Technology Literacy	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 Reading First	225,375.00	0.00	-100.00%	No remaining Reading 1st Funding	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
18 Title II	494,154.00	637,348.00	28.98%	Larger Allocation in FY 12	443,952.00	-30.34%	Reduced Allocation	443,952.00	0.00%		443,952.00	0.00%		443,952.00	0.00%	
19 Headstart	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
20 Various Federal	1,169,969.00	0.00	-100.00%	No remaining ARRA ESP or Ed Jobs	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
21 21st Century	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
22 Other	23,882.00	0.00	-100.00%	No remaining Safe Schools Funding	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
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	6,675,726.00	4,758,399.00	-28.72%		2,580,116.00	-39.47%		3,672,445.00	24.04%		3,486,428.00	-2.41%		3,486,428.00	0.00%	
Total All Funds																
*This should be consistent with																
25 SEFA Revenues	6,675,726.00	4,758,399.00	-28.72%		2,580,116.00	-39.47%		3,672,445.00	24.04%		3,486,428.00	-2.41%		3,486,428.00	0.00%	

\*\*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	\$15,836,950	\$16,455,680	\$618,710	3.9%	\$12,169,123	(\$4,286,537)	-26.0%	\$11,923,088	(\$246,035)	-2.0%	\$12,114,913	\$191,825	1.6%	\$12,381,985	\$247,072	2.0%
Pre-School	118	\$325,098	\$484,576	\$159,478	49.1%	\$387,753	(\$98,823)	-20.0%	\$387,753	\$0	0.0%	\$393,515	\$5,762	1.5%	\$400,938	\$7,421	1.9%
Summer School	119	\$384,081	\$641,335	\$277,254	76.2%	\$719,833	\$78,498	12.2%	\$719,833	\$0	0.0%	\$730,541	\$10,708	1.6%	\$744,333	\$13,792	1.9%
Special Ed.	122	\$6,341,482	\$5,617,666	(\$723,816)	-11.4%	\$2,932,793	(\$2,684,873)	-47.8%	\$2,893,790	(\$39,003)	-1.3%	\$2,837,493	\$43,703	1.5%	\$2,993,783	\$56,290	1.9%
Othr Add Needs	125, 127	\$2,592,491	\$2,560,121	(\$32,370)	-1.2%	\$1,762,690	(\$797,431)	-31.1%	\$1,762,690	\$0	0.0%	\$1,788,944	\$26,254	1.5%	\$1,822,760	\$33,816	1.9%
Adult Ed.	13x	\$853,636	\$668,356	(\$185,280)	-21.7%	\$704,636	\$36,280	5.4%	\$704,636	\$0	0.0%	\$715,127	\$10,491	1.5%	\$728,639	\$13,512	1.9%
<b>Total</b>	<b>1XX</b>	<b>\$26,313,738</b>	<b>\$26,427,714</b>	<b>\$113,976</b>		<b>\$18,676,828</b>	<b>(\$7,750,886)</b>		<b>\$18,391,790</b>	<b>(\$285,038)</b>		<b>\$18,680,533</b>	<b>\$288,743</b>		<b>\$19,052,436</b>	<b>\$371,903</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
1 <b>Impact of Changes in Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	1.00	0.00	0.00	0.00	0.00	1.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	2.00	0.00	3.00	0.00	0.00	5.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	7.00	0.00	0.00	0.00	7.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$198,494	-\$259,989	\$0	\$0	\$0	-\$458,483
5 Change in MSPERS	\$405,821	\$87,569	\$52,606	\$21,021	\$11,545	\$578,562
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$625,739	\$0	\$0	\$0	\$0	\$625,739
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$277,254	\$0	\$0	\$0	\$0	\$277,254
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Grant Changes	\$0	-\$723,816	\$0	-\$185,280	\$0	-\$909,096
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	\$1,110,320	-\$896,236	\$52,606	-\$164,259	\$11,545	\$113,976

Notes:

\* Narrative Section should explain any partial year implementation disparities.

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

**2011-12 to 2012-13**

	<b>Basic Inst 111-113,119</b>	<b>Special Ed 122</b>	<b>Other Added Needs 125,127</b>	<b>Adult Ed 13x</b>	<b>Pre-School 118</b>	<b>Total</b>
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	11.00	51.00	3.00	0.00	0.00	65.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
<b>Dollar Savings Below</b>						
4 Salary Savings From Staffing Decrease	-\$983,384	-\$2,011,339	-\$187,044	\$0	\$0	-\$3,181,767
5 Change in MSPERS	\$0	\$0	\$0	\$0	\$0	\$0
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	-\$3,104,694	-\$747,770	-\$449,242	\$0	-\$98,543	-\$4,400,249
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	-\$293,870	\$0	\$0	\$0	\$0	-\$293,870
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$125,000	\$0	\$0	\$0	\$0	\$125,000
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	-\$4,256,948	-\$2,759,109	-\$636,286	\$0	-\$98,543	-\$7,750,886

Notes:

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

**2012-13 to 2013-14**

	<b>Basic Inst 111-113,119</b>	<b>Special Ed 122</b>	<b>Other Added Needs 125,127</b>	<b>Adult Ed 13x</b>	<b>Pre-School 118</b>	<b>Total</b>
<b>Impact of Changes in Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	4.00	0.00	0.00	0.00	0.00	4.00
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	-\$312,020	\$0	\$0	\$0	\$0	-\$312,020
5 Change in MSPERS	\$0	\$0	\$0	\$0	\$0	\$0
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$300,000	\$0	\$0	\$0	\$0	\$300,000
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	-\$234,015	-\$39,003	\$0	\$0	\$0	-\$273,018
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	-\$246,035	-\$39,003	\$0	\$0	\$0	-\$285,038

Notes:

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

**2013-14 to 2014-15**

	<b>Basic Inst 111-113,119</b>	<b>Special Ed 122</b>	<b>Other Added Needs 125,127</b>	<b>Adult Ed 13x</b>	<b>Pre-School 118</b>	<b>Total</b>
<b>Impact of Changes in Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change in MSPERS	\$202,533	\$43,703	\$26,254	\$10,491	\$5,762	\$288,743
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	\$202,533	\$43,703	\$26,254	\$10,491	\$5,762	\$288,743

**Notes:**

Assumes 3% Increase in Retirement rate from prior year.



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

**2014-15 to 2015-16**

	<b>Basic Inst 111-113,119</b>	<b>Special Ed 122</b>	<b>Other Added Needs 125,127</b>	<b>Adult Ed 13x</b>	<b>Pre-School 118</b>	<b>Total</b>
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change In MSPERS	\$260,864	\$56,290	\$33,816	\$13,512	\$7,421	\$371,903
6 Change In Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
11 Staff Additions	\$0	\$0	\$0	\$0	\$0	\$0
12 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
20 Other	\$0	\$0	\$0	\$0	\$0	\$0
21 Other	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0
23 <b>Total</b>	\$260,864	\$56,290	\$33,816	\$13,512	\$7,421	\$371,903

**Notes:**

Assumes 3% Increase in Retirement rate from prior year.

**Support Services Summary**

	Function Code	Actual 2010-11	Budgeted 2011-12	Difference	% Change	Estimated 2012-13	Difference	% Change	Estimated 2013-14	Difference	% Change	Estimated 2014-15	Difference	% Change	Estimated 2015-16	Difference	% Change
Pupil	21X	\$7,267,121	\$6,731,819	(\$535,302)	-7.37%	\$4,331,583	(\$2,400,236)	-35.66%	\$4,396,843	\$65,260	1.51%	\$4,461,419	\$64,576	1.47%	\$4,544,593	\$83,174	1.86%
Instructional	22X	\$2,509,110	\$2,112,757	(\$396,353)	-15.80%	\$1,142,683	(\$970,074)	-45.92%	\$1,142,683	\$0	0.00%	\$1,159,697	\$17,014	1.49%	\$1,181,611	\$21,914	1.89%
General	23X	\$1,707,758	\$518,448	(\$1,189,310)	-69.64%	\$545,439	\$26,991	5.21%	\$545,439	\$0	0.00%	\$553,583	\$8,154	1.49%	\$564,095	\$10,502	1.90%
School	24X	\$1,934,020	\$1,986,895	\$52,975	2.74%	\$1,826,016	(\$60,977)	-3.07%	\$1,758,586	(\$167,430)	-8.99%	\$1,787,288	\$28,700	1.63%	\$1,824,254	\$36,966	2.07%
Business	25X	\$1,355,764	\$1,874,949	\$519,185	38.29%	\$1,322,788	(\$52,161)	-29.45%	\$1,272,788	(\$50,000)	-3.78%	\$1,292,520	\$19,732	1.55%	\$1,317,934	\$25,414	1.97%
Ops./Maint.	26X	\$4,804,626	\$4,309,489	(\$495,137)	-10.31%	\$3,815,932	(\$493,557)	-11.45%	\$3,563,550	(\$252,382)	-6.61%	\$3,620,407	\$56,857	1.60%	\$3,693,639	\$73,232	2.02%
Transportation	27X	\$3,250,030	\$2,991,701	(\$258,329)	-7.95%	\$2,554,851	(\$436,850)	-14.60%	\$2,554,851	\$0	0.00%	\$2,595,890	\$41,039	1.61%	\$2,648,749	\$52,859	2.04%
Central	28X	\$989,759	\$1,177,557	\$187,798	18.97%	\$1,082,392	(\$95,165)	-8.08%	\$1,082,392	\$0	0.00%	\$1,098,536	\$16,144	1.49%	\$1,119,330	\$20,794	1.89%
Other	29X	\$0	\$439,766	\$439,766	#DIV/0!	\$172,830	(\$266,936)	-60.70%	\$172,830	\$0	0.00%	\$175,385	\$2,555	1.48%	\$178,676	\$3,291	1.88%
Community Svc.	3XX	\$32,480	\$40,824	\$8,344	25.69%	\$4,174	(\$36,650)	-89.78%	\$4,174	\$0	0.00%	\$4,228	\$54	1.29%	\$4,298	\$70	1.66%
Outgoing	41X, 42X, 43X	\$0	\$3,174	\$3,174	#DIV/0!	\$0	(\$3,174)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Facilities Acq.	45X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Debt Service	51X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Fund Mod.	6XX	\$140,178	\$644,596	\$504,418	359.84%	\$690,280	\$45,684	7.09%	\$690,280	\$0	0.00%	\$690,280	\$0	0.00%	\$690,280	\$0	0.00%
		\$23,890,846	\$22,832,075	(\$1,158,771)		\$17,588,970	(\$5,243,105)		\$17,184,418	(\$404,552)		\$17,439,243	\$254,825		\$17,767,459	\$328,216	

Notes:

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

Reconciliation from 2010-11 to 2011-12													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	\$ 2
2 Staffing Decrease due to Layoff	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 2
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	\$ (88,521)	\$ -	\$ -	\$ (25,881)	\$ -	\$ -	\$ -	\$ (22,265)	\$ -	\$ -	\$ -	\$ -	\$ (136,667)
5 Change in MSPERS	\$ 129,392	\$ 34,091	\$ 16,337	\$ 57,508	\$ 39,537	\$ 113,926	\$ 82,232	\$ 32,348	\$ 5,119	\$ 109	\$ -	\$ -	\$ 510,599
6 Change in Health Care Insurance	\$ (528,969)	\$ (154,182)	\$ (84,048)	\$ (246,221)	\$ (175,484)	\$ (468,481)	\$ -	\$ (147,150)	\$ -	\$ -	\$ -	\$ -	\$ (1,804,535)
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (232,586)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (232,586)
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Bond Funds Overage (Technology)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,272	\$ 456,272
23 Unbudgeted AT Risk Funds (Rev=Exp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,324	\$ 188,324
24 No Subsidy to Food Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,178)	\$ (140,178)
25 Total (\$/B Consistent with Change in DEP)	\$ (488,098)	\$ (120,091)	\$ (67,711)	\$ (214,594)	\$ (135,947)	\$ (354,555)	\$ (150,354)	\$ (137,067)	\$ 5,119	\$ 109	\$ -	\$ 504,418	\$ (1,158,771)

Notes:

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

Reconciliation from 2011-12 to 2012-13													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	1.00	0.00	0.00	2.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	\$ 4
2 Staffing Decrease due to Layoff	19.90	2.00	0.00	2.00	0.00	3.75	0.00	0.00	0.00	0.00	0.00	0.00	\$ 28
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	\$ (1,326,087)	\$ (459,119)	\$ -	\$ (90,328)	\$ (240,169)	\$ (153,232)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,268,935)
5 Change in MSPERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ (1,104,844)	\$ (291,572)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,396,416)
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ (55,766)	\$ -	\$ -	\$ (311,992)	\$ (361,504)	\$ (436,850)	\$ (95,165)	\$ (279,827)	\$ (36,650)	\$ -	\$ -	\$ (1,577,754)
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ (2,430,931)	\$ (806,457)	\$ -	\$ (90,328)	\$ (552,161)	\$ (514,736)	\$ (436,850)	\$ (95,165)	\$ (279,827)	\$ (36,650)	\$ -	\$ -	\$ (5,243,105)

Notes:

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

Reconciliation from 2012-13 to 2013-14													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
<b>Dollar Savings Below</b>													
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Change in MSPERS	\$ 15,585	\$ 5,153	\$ 2,469	\$ 8,693	\$ 5,976	\$ 13,248	\$ 8,456	\$ 4,890	\$ 774	\$ 16	\$ -	\$ -	\$ 65,260
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ (75,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125,000)
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ (167,430)	\$ -	\$ (177,382)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (344,812)
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (S/B Consistent with Change in DEP)	\$ 15,585	\$ 5,153	\$ 2,469	\$ (158,737)	\$ (44,024)	\$ (239,134)	\$ 8,456	\$ 4,890	\$ 774	\$ 16	\$ -	\$ -	\$ (404,552)

**Notes:**

One Building Closure

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

Reconciliation from 2013-14 to 2014-15													
	Pupil	Instructional	General	School	Business	Ops./Maint.	Trans.	Central	Other	Comm	Outgoing	Fund Mod	Total
	21x	22x	23x	24x	25x	26x	27x	28x	29x	3xx	4xx	6xx	
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
Dollar Savings Below													
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Change in MSPERS	\$ 64,576	\$ 17,014	\$ 8,154	\$ 28,700	\$ 19,732	\$ 56,857	\$ 41,039	\$ 16,144	\$ 2,555	\$ 54	\$ -	\$ -	\$ 254,825
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ 64,576	\$ 17,014	\$ 8,154	\$ 28,700	\$ 19,732	\$ 56,857	\$ 41,039	\$ 16,144	\$ 2,555	\$ 54	\$ -	\$ -	\$ 254,825

Notes:  
Assumes 3% Increase in Retirement rate from prior year.

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

Reconciliation from 2014-15 to 2015-16													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
<b>Dollar Savings Below</b>													
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Change in MSPERS	\$ 83,174	\$ 21,914	\$ 10,502	\$ 36,966	\$ 25,414	\$ 73,232	\$ 52,859	\$ 20,794	\$ 3,291	\$ 70	\$ -	\$ -	\$ 328,216
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Total (\$/B Consistent with Change in DEP)	\$ 83,174	\$ 21,914	\$ 10,502	\$ 36,966	\$ 25,414	\$ 73,232	\$ 52,859	\$ 20,794	\$ 3,291	\$ 70	\$ -	\$ -	\$ 328,216

Notes:  
Assumes 3% Increase in Retirement rate from prior year.

## Deficit Elimination Plan

School District of Ypsilanti

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:	(\$3,755,042)	(\$4,901,942)		(\$9,473,401)			(\$5,886,622)			(\$1,512,076)			\$974,242			
2	Add: Revenues																
3	11x Local Sources	\$9,908,232	\$8,282,418	(\$1,013,814)	-10.89%	\$8,328,727	\$36,309	0.44%	\$9,078,727	\$750,000	9.00%	\$8,428,727	(\$650,000)	-7.16%	\$8,428,727	\$0	0.00%
4	51x Local Recl Thru Another Public Sch.	\$6,913,600	\$5,681,828	(\$1,231,774)	-17.82%	\$4,098,115	(\$1,583,711)	-27.87%	\$3,372,448	(\$725,667)	-17.71%	\$2,989,569	(\$382,879)	-11.35%	\$2,825,481	(\$164,088)	-5.49%
5	20x Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
6	30x State Sources	\$26,019,094	\$25,904,712	(\$114,383)	-0.44%	\$24,414,645	(\$1,490,087)	-5.75%	\$23,798,159	(\$618,486)	-2.53%	\$23,570,394	(\$225,765)	-0.96%	\$23,156,735	(\$413,659)	-1.75%
7	40x Federal Sources	\$6,675,726	\$4,758,399	(\$1,917,327)	-28.72%	\$2,880,115	(\$1,878,284)	-39.47%	\$3,572,445	\$692,330	24.04%	\$3,486,428	(\$86,017)	-2.41%	\$3,486,428	\$0	0.00%
8	52x-60x Incoming Transfers & Other	\$243,032	\$50,975	(\$192,057)	-79.00%	\$130,975	\$80,000	156.94%	\$130,975	\$0	0.00%	\$130,975	\$0	0.00%	\$130,975	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$49,187,684	\$44,688,330	(\$4,499,354)	-9.09%	\$39,852,577	(\$4,835,753)	-10.82%	\$39,850,764	\$98,177	0.25%	\$38,606,093	(\$1,344,661)	-3.37%	\$38,028,348	(\$577,748)	-1.50%
10	TOTAL RESOURCES AVAILABLE	\$45,402,642	\$39,786,388	(\$5,616,254)	-12.37%	\$30,378,176	(\$9,407,212)	-23.64%	\$34,064,132	\$3,686,956	12.13%	\$37,064,018	\$3,029,885	8.89%	\$39,002,587	\$1,908,570	5.15%
11	Less: Expenditures																
12	10x Classroom Inst.	\$26,313,736	\$26,427,714	\$113,978	0.43%	\$18,678,628	(\$7,750,886)	-29.33%	\$18,391,780	(\$285,038)	-1.53%	\$18,880,533	\$288,743	1.57%	\$19,052,436	\$371,903	1.99%
13	Support Services:																
14	21x Pupil	\$7,267,121	\$8,731,819	\$1,564,698	21.40%	\$4,331,583	(\$2,400,236)	-35.66%	\$4,396,843	\$65,260	1.51%	\$4,461,419	\$64,576	1.47%	\$4,544,593	\$83,174	1.86%
15	22x Inst. Staff	\$2,509,110	\$2,112,757	(\$396,353)	-15.80%	\$1,142,683	(\$970,074)	-45.92%	\$1,142,683	\$0	0.00%	\$1,159,697	\$17,014	1.49%	\$1,181,611	\$21,914	1.89%
16	23x Gen. Adm.	\$1,707,758	\$518,448	(\$1,189,310)	-69.64%	\$545,439	\$26,991	5.21%	\$545,439	\$0	0.00%	\$553,593	\$8,154	1.49%	\$564,095	\$10,502	1.90%
17	24x Sch. Adm.	\$1,894,020	\$1,998,095	\$104,075	5.49%	\$1,926,018	(\$60,977)	-3.07%	\$1,758,588	(\$167,430)	-8.89%	\$1,787,288	\$28,700	1.63%	\$1,824,254	\$36,966	2.07%
18	25x Business	\$1,355,764	\$1,874,949	\$519,185	38.29%	\$1,322,788	(\$352,161)	-29.45%	\$1,272,788	(\$50,000)	-3.78%	\$1,292,520	\$19,732	1.55%	\$1,317,834	\$25,414	1.97%
19	26x Operation & Maintenance	\$4,804,626	\$4,309,489	(\$495,137)	-10.31%	\$3,815,932	(\$993,557)	-11.45%	\$3,563,550	(\$252,382)	-6.81%	\$3,620,407	\$56,857	1.60%	\$3,693,639	\$73,232	2.02%
20	27x Transportation	\$3,250,030	\$2,891,701	(\$358,329)	-11.04%	\$2,554,851	(\$695,850)	-27.24%	\$2,554,851	\$0	0.00%	\$2,595,850	\$41,000	1.61%	\$2,648,749	\$52,899	2.04%
21	28x Central	\$869,759	\$1,177,557	\$307,798	35.39%	\$1,082,382	(\$85,155)	-8.09%	\$1,082,382	\$0	0.00%	\$1,098,538	\$16,156	1.49%	\$1,119,330	\$20,792	1.89%
22	29X Other	\$0	\$439,768	\$439,768	100.00%	\$172,830	(\$266,938)	-60.70%	\$172,830	\$0	0.00%	\$175,385	\$2,555	1.48%	\$178,676	\$3,291	1.88%
23	30x Community Services	\$32,480	\$40,824	\$8,344	25.69%	\$4,174	(\$36,650)	-89.78%	\$4,174	\$0	0.00%	\$4,228	\$54	1.29%	\$4,298	\$70	1.68%
24	41,42,43 Outgoing Transfers	\$0	\$3,174	\$3,174	100.00%	\$0	(\$3,174)	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
25	45x Facilities Acc	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x Debt Service	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
27	60x Fund Modifications	\$140,178	\$644,596	\$504,418	359.84%	\$690,280	\$45,684	7.09%	\$690,280	\$0	0.00%	\$690,280	\$0	0.00%	\$690,280	\$0	0.00%
28	TOTAL EXP. & OUTGOING TRANSFERS	\$60,304,684	\$49,269,789	(\$11,034,895)	-18.29%	\$36,265,798	(\$12,993,991)	-26.38%	\$35,676,268	(\$689,530)	-1.90%	\$36,119,776	\$543,508	1.53%	\$36,819,898	\$700,122	1.94%
29	ENDING FUND BALANCE	(\$4,901,942)	(\$9,473,401)	(\$4,571,459)	93.26%	(\$5,886,622)	\$3,586,779	-37.66%	(\$1,512,076)	\$4,374,546	-74.31%	\$974,242	\$2,486,317	-164.43%	\$2,182,692	\$1,208,451	124.04%

Notes:



NARRATIVE SECTION

- 1. For which employee groups have negotiations been completed for 2011-12?**  
*Answer:* YEA and YSSA
- 2. For which employee groups have negotiations not been completed for 2011-12?**  
*Answer:* YPAA
- 3. For which employee groups have negotiations been completed for 2012-13?**  
*Answer:* YSSA
- 4. For which employee groups have negotiations not been completed for 2012-13?**  
*Answer:* YPAA and YEA
- 5. When is the next year employee negotiations will be open?**  
*Answer:* YSSA 2013-2014
- 6. Are projected savings from employee negotiations included in 2011-12?**  
*Answer:* No
- 7. Are projected savings from employee negotiations included in 2012-13?**  
*Answer:* Yes. \$4,400,249 in "Instructional" wage concessions and \$1,396,416 in "Support Services" wage concessions for a total of \$5,796,666 in compensation reductions are built into the 2012-2013 budget
- 8. What factors caused the school district's deficit?**  
*Answer:* Insufficient corrective action when annual operating losses and structural deficit began in 2004 to mitigate continuous declining enrollment and decreasing revenue.
- 9. What is the school district's plan to eliminate the deficit?**  
*Answer:* Major reduction in staffing levels, particularly special education; wage & benefit concessions; reduction in physical plant square footage
- 10. What subjects or instructional programs is the district proposing to discontinue or curtail?**  
*Answer:* The district will curtail the levels of special education support staff. The district feels confident that we will retain the appropriate staffing levels to support the IEP needs of students and meet all other legal requirements.
- 11. What support services would be reduced or eliminated?**  
*Answer:* The district is currently seeking additional wage concessions or privatization of custodial services to reflect current market value
- 12. What specific steps have been initiated to carry out the plan?**  
*Answer:* Continued bargaining of concessions from the YEA and YPAA along with volunteered concessions for non-affiliated staff. Additionally, a "small school" academy concept was initiated at the High School and is being considered for the Middle School for FY 2013-2014. The district has initiated tighter staffing guidelines for the development of the small school instructional programs.
- 13. Please give the details of staff reductions for instruction, support services, and community services.**  
*Answer:* Teaching staff reduced substantially in 2010, 2011, and 2012. Administrative staff reduced with 2 building closures in early FY 2011 and Central Office administrative staff reductions in the Business Office and Student Auxiliary Services. Additional, mid-semester staff reductions began in 2012. Reduced 96.9 FTE in FY 2013 largely due to Special Education Reductions. For many years, the district has exceeded the minimum standards for staffing level support for high needs and special education students. The cuts to the staffing levels of special education reflects the significantly reduced levels of special education reimbursement funding. It is important to note that the district will continue to provide all legally required special education support through this transition.
- 14. Please give the details of any proposed employee wage concessions. Have any of those concessions been adopted?**  
*Answer:* Central Administration's proposal to the YEA currently includes 25% wage concession, \$12,000 hard cap, and \$1,500,000 in contractual language changes.
- 15. Please submit the most recent board approved budget along with the board resolution with which it was adopted or provide the URL at which it is located.**  
*Answer:* [http://www.ypsd.org/downloads/financial/fy\\_2011-2012\\_february\\_amendment\\_20120302\\_091904\\_13.pdf](http://www.ypsd.org/downloads/financial/fy_2011-2012_february_amendment_20120302_091904_13.pdf)
- 16. Please submit the Board Resolution showing approval of this Deficit Elimination Plan.**  
*Answer:* See Attached.
- 17. List expected savings to be achieved by eliminating specific extra-curricular activities.**  
*Answer:* Reduced Athletics budget by \$225,000.
- 18. Do you have a sinking fund? If so, what is it designated for?**  
*Answer:* No