



Detroit Public Schools
Office of the Emergency Financial Manager
Roy S. Roberts

Order 2013-EFMRR-15

BY THE POWER AND AUTHORITY VESTED IN
THE EMERGENCY FINANCIAL MANAGER FOR THE
SCHOOL DISTRICT OF THE CITY OF DETROIT, MICHIGAN (“EMERGENCY
FINANCIAL MANAGER”) THROUGH MICHIGAN COMPILED LAWS (“MCL”) §§
141.1201 – 141.1291, 380.1 – 380.1853, 388.160 – 388.1772, 141.421 – 141.440A, 423.201 –
423.217 AND 38.71 – 38.191, THE EMERGENCY FINANCIAL MANAGER,
ROY S. ROBERTS
HEREBY ISSUES THE FOLLOWING:

ORDER
FURTHER REVISING AND ADOPTING THE SECOND REVISED 2013 DEFICIT
ELIMINATION PLAN FOR THE SCHOOL DISTRICT
OF THE CITY OF DETROIT

WHEREAS, the Local Government Fiscal Responsibility Act, Public Act 72 of 1990 (“Public Act 72”) was enacted to provide, among other matters, for the review, management, planning, and control of the financial operation of units of local government, including school districts, and the appointment of, the prescription of the powers and duties of an emergency financial manager; and to require the development of financial plans to regulate expenditures and investments by a local government in a state of financial emergency; and

WHEREAS, Governor Rick Snyder appointed Roy S. Roberts as the Emergency Financial Manager (the “Emergency Financial Manager”) for the School District of the City of Detroit (the “District”) pursuant to Public Act 72 as of August 8, 2012; and

WHEREAS, the Emergency Financial Manager assumed immediate control over all fiscal matters of the School District of the City of Detroit as provided in MCL 141.1241; and

WHEREAS, prior to the his appointment as Emergency Financial Manager, Roy S. Roberts served at the Emergency Manager of the District under Public Act 4 of 2011, the Local Government and School District Fiscal Responsibility Act (“Public Act 4”); and

WHEREAS, the District is operating under and in accordance with a Deficit Elimination Plan adopted by the Emergency Manager and approved September 12, 2011 (the "Current Deficit Elimination Plan"); and

WHEREAS, the Current Deficit Elimination Plan was revised and/or amended by that certain Order 2013 EFMRR -11 dated October 12, 2012 (the "Revised Deficit Elimination Plan") to more accurately reflect the changes in revenues and/or expenditures deemed necessary by the Emergency Financial Manager in accordance with MCL 388.1702; and

WHEREAS, the Revised Deficit Elimination Plan may be further revised and/or amended to more accurately reflect the changes in revenues and/or expenditures as deemed necessary by the Emergency Financial Manager in accordance with MCL 388.1702; and

WHEREAS, the Emergency Financial Manager has deemed it necessary to further revise and amend the Revised Deficit Elimination Plan as particularly set forth in the Second Revised 2013 Deficit Elimination Plan for the School District of the City of Detroit attached hereto as Exhibit "A" (the "Second Revised 2013 Deficit Elimination Plan").

NOW, THEREFORE IT IS HEREBY ORDERED that

1. Pursuant to the powers granted under Public Act 72, the Emergency Financial Manager hereby adopts the Second Revised 2013 Deficit Elimination Plan in the form attached hereto as Exhibit "A".
2. Pursuant to MCL §§ 141.1239, 141.1241 and 141.1243 and other powers granted under Public Act 72, this Order is issued and directed to the Board of Education for the School District of the City of Detroit ("School Board"), all administrators of the School District and all employees of the School District; and
3. This Order may be amended, modified, repealed or terminated by any subsequent Order issued by the Emergency Financial Manager.

DATED: November 28, 2012

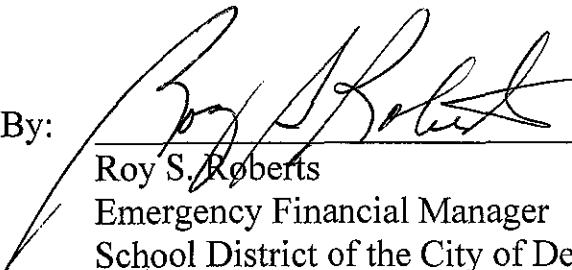
By: 
Roy S. Roberts
Emergency Financial Manager
School District of the City of Detroit

Exhibit A



**Detroit Public Schools
Office of Emergency Financial Manager**

FY 2012-13 Deficit Elimination Plan Narrative

1. For which employee groups have negotiations been completed for 2012-2013?

The District has completed negotiations with the following employee organizations:

- Detroit Federation of Teachers (DFT)
- International Union of Operating Engineers, Local 547 (NISP)
- American Federation of State, County and Municipal Employees (AFSCME), Local 345
- Detroit Association of Educational Office Employees (DAEOE)
- Detroit Federation of Paraprofessionals (School Service Assistants)
- Detroit Federation of Paraprofessionals (Food Service)
- Organization of School Administrators and Supervisors (OSAS)
- Police Officers Association of Michigan (POAM)
- Police Officers Labor Council (POLC)

2. For which employee groups have negotiations not been completed for 2012-2013?

The District has completed negotiations with all employee groups.

3. For which employee groups have negotiations been completed for 2013-2014?

The District has completed negotiations with and/or imposed collective bargaining agreements on the following employee organizations:

- Detroit Federation of Teachers (DFT)
- International Union of Operating Engineers, Local 547 (NISP)
- Police Officers Association of Michigan (POAM)
- Police Officers Labor Council (POLC)

- Detroit Federation of Paraprofessionals (Food Service)

4. For which employee groups have negotiations not been completed for 2013-2014?

The contracts for the following groups expire in 2013 and negotiations will commence prior to the expiry dates:

- American Federation of State, County and Municipal Employees (AFSCME), Local 345
- Detroit Association of Educational Office Employees (DAEOE)
- Detroit Federation of Paraprofessionals (School Service Assistants)
- Organization of School Administrators and Supervisors (OSAS)

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

The chart below lists the contract expiration date for each of the negotiated contracts.

| Affiliation | Expiration Date of Contract |
|--|------------------------------------|
| Detroit Federation of Teachers (DFT) | 6/30/2015 |
| International Union of Operating Engineers Local 547 (NISP) | 6/30/2014 |
| American Federation of State, County and Municipal Employees (AFSCME), Local 345 | 12/31/2013 |
| Detroit Association of Educational Office Employees (DAEOE) | 6/30/2013 |
| Detroit Federation of Paraprofessionals (School Service Assistants) | 6/30/2014 |
| Detroit Federation of Paraprofessionals (Food Service) | 6/30/2014 |
| Organization of School Administrators and Supervisors (OSAS) | 6/30/2013 |
| Police Officers Labor Council (POLC) | 6/30/2014 |
| Police Officers Association of Michigan (POAM) | 6/30/2014 |
| | |
| | |
| | |
| Non Bargaining Units | |
| Organization of School Administrators and Supervisors (OSAS) Related | N/A |
| Detroit Association of Educational Office Employees (DAEOE) Related | N/A |
| Non-Represented Employees | N/A |
| Assistant Principals | N/A |
| Executive Staff | N/A |
| | |
| | |

6. Are projected savings from employee negotiations included in Section A for 2012-2013?

The projected savings are captured in the budget without being listed separately in Section A for 2012-2013. The FY 2012-13 Budget and DEP projections \$59.5 million in projected personnel costs savings related to wage concession, sick leave payout, longevity pay, step increments and bonuses.

7. Are projected savings from employee negotiations included in Section A for 2013-2014?

The projected savings are captured in the budget without being listed separately in Section A for 2013-2014.

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

Fiscal Year 2007-2008

A broad range of internal initiatives were untaken during this and prior fiscal years, such as the following:

- Class Size Reduction
- Full Day Kindergarten
- Building Security
- Full Special Education Compliance
- Information Systems and Technology Improvements
- Offering better insurance plans to employees
- Asbestos issues

The District underestimated the cost and scope of these initiatives, and this resulted in a deficit.

Furthermore, the following external factors also contributed to the District's deficit:

- Declining enrollment
- Charter school options
- Increased pension and health insurance obligations

In order to compensate for the preceding factors, the Division of Finance recommended releasing staff. Unfortunately, DPS was unable to layoff the recommended number of staff members without interrupting instruction or support services.

These matters contributed to a General Fund operating deficit of approximately \$136 million for the fiscal year with a fund balance deficit of approximately \$140 million as of June 30, 2008.

Fiscal Year 2008-2009

Following FY 2008, DPS developed 21 budget reduction strategies to address the deficit.

The following were some of the initiatives:

- Elimination of 818 instructional-related positions due to projected enrollment and revenue declines.
- Elimination of 700 non-instructional and central administration positions due to projected enrollment and revenue declines.
- The discretionary budgets for central administration offices were reduced by 50%.
- Bargaining units would agree to additional wage concessions.

DPS was not able to layoff the recommended number of positions without impacting the quality of service to students and staff. In addition, DPS was not able to cut the discretionary budgets for central administration without having a negative impact.

Furthermore, none of the bargaining unions agreed to additional concessions during FY 2009.

These matters contributed to a General Fund operating deficit of approximately \$79.2 million for the fiscal year with a fund balance deficit of approximately \$219 million as of June 30, 2009.

Fiscal Year 2009-2010

The FY 2010 Adopted Budget included a projected \$89.6 million in labor savings from the various bargaining units. The District completed negotiations with all but four of the organizations after April 2010 resulting in \$38 million in unrealized labor savings.

Several employee categories were slated to be released during 2009-2010. However, the decision was made to rescind these layoffs to avoid classroom disruption. The estimated cost to rescind these layoffs was \$19.3 million.

Based on estimates, DPS educated approximately 2,000 more students than it was actually funded for. As a result, DPS incurred an unfunded cost of approximately \$20.1 million to staff schools to enrollment rather than student FTE.

\$45 million in state stabilization stimulus funds was included in the original budget. The District planned to use those funds to retain 443 teachers. The actual amount of state stabilization stimulus funds received was \$26.7 million. The \$19.1 million in expenses required to fund these teachers through the school year was borne by the District's general fund.

In May of 2010, the District was informed by Wayne County of a \$7 million charge back in uncollected property taxes primarily attributable to the bankruptcies of Greektown Casino and General Motors.

DPS lost approximately \$8.1 million in per pupil funding due to the loss of 1,407 student FTEs in the fall 2009 count performed by Wayne RESA.

In its state aid calculation, the Michigan Department of Education assumes a 100 percent property tax collection rate. The City of Detroit's property tax collection rate is 95 percent. As a result, DPS did not collect approximately \$11.2 million in state aid.

These matters contributed to the General Fund operating deficit of \$108.3 million for the fiscal year with a fund balance deficit of \$327.3 million as of June 30, 2010.

Fiscal Year 2010-2011

DPS ended FY 2011 with an operating surplus of \$43.4 million which reduced legacy deficit to \$283.9 million. The major reason of achieving such a saving is predicated on the District receiving its budgeted locally supported tax and state aid including state reimbursements.

Fiscal Year 2011-2012

DPS ended FY2012 with a net change in fund balance of \$207.6 million which reduced its legacy deficit to \$76.3 million. In FY 2012 DPS completed restructuring of the existing short term debt obligations, resulting in a net financing from other sources of \$249.5 million. The \$249.5 million was partially offset by expenditures exceeding revenues by \$41.9 million.

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

The following assumptions are assumed in the FY 2013 Budget to complete and meet the financial and operational objectives for the period of July 1, 2012 to June 30, 2013.

A. Student Enrollment Projections (FTE). The FY 2013 Adopted General Fund Budget is based upon projected DPS student enrollment as outlined in the table that follows. The FY 2013 General Fund Budget reflects the State of Michigan per pupil funding formula based upon a blended 90 - 10 percentage split between the Fall 2012 projected and Spring 2012 actual FTE enrollment. The total projected blended FTE enrollment is 51,344 students.

The District anticipates a loss of approximately 16,217 students due primarily to the establishment of two new charter schools, and the transfer of students in fifteen DPS schools to the Education Achievement Authority (EAA) and normal attrition during FY 2013. The projected enrollment for DPS students transferring to the EAA is approximately 11,000 for FY 2013.

Special Education student FTE's are also projected to decline approximately 20% due to students transferring to the EAA, school closures, as well as, normal attrition.

The FY 2013 General Fund Budget is based upon historical and projected student enrollment data indicated in the following table:

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Amended |
|---|-------------------|-------------------|--------------------|
| Weighted Enrollment Calculation | | | |
| Total General Education Students | 68,638 | 60,867 | 46,832 |
| Total Special Education Students | 6,396 | 5,878 | 4,512 |
| Total State Aid Membership | 75,034 | 66,745 | 51,344 |
| % Change | -11.70% | -11.05% | -23.07% |
| Fall Student Count Projected | | | |
| General Education | 67,003 | 60,255 | 45,479 |
| Special Education | 6,061 | 5,814 | 4,373 |
| Total Students | 73,064 | 66,069 | 49,852 |
| % Change | -12.00% | -9.57% | -24.55% |
| Calculation of Student Count for State Aid | | | |
| General Education Student Count | | | |
| Spring - Actual | 73,544 | 66,376 | 59,011 |
| Allocation Percentage | 25% | 10% | 10% |
| Fall | | | |
| Allocation Percentage | 75% | 90% | 90% |
| General Education Total | 68,638 | 60,867 | 46,832 |
| Special Education - Sec. 52 Student Count | | | |
| Spring | 7,402 | 6,454 | 5,758 |
| Allocation Percentage | 25% | 10% | 10% |
| Fall | | | |
| Allocation Percentage | 75% | 90% | 90% |
| Special Education - Sec. 52 Total | 6,396 | 5,878 | 4,511 |

B. State Aid Foundation Funding. For the 2012-2013 academic school year, DPS's foundation allowance is budgeted to be approximately \$7,190. In addition, the FY 2013 Budget for State Aid includes the following assumptions:

- DPS receives approximately \$52 per pupil incentive if certain criteria are met
- DPS receives approximately \$100 per pupil to offset the pension rate increase

C. Personnel Spending. The FY 2013 General Purpose Budget assumes a wage and compensation structure for all employee groups and non-union personnel that includes:

- **Salary & Wage Reductions.** All employees will take a wage reduction from the current agreement levels.
- **Health/Dental/Life/Vision (HDLV) Insurance.** The FY 2013 Budget assumes a revised negotiated employer paid health, dental, life and vision funding level with employees to an 80% to 20% payment structure. This cost sharing initiative follows the Governor's Initiative that all public employees move to an 80-20 cost sharing plan.
- **State of Michigan Employer Pension.** The FY 2013 Budget reflects the State mandated pension rate of 25.36%.

D. **School Teacher Staffing Levels.** For FY 2013, school staffing allocations are based on projected student FTE. All staffing is based upon independent demographer enrollment (FTE) projections as of May 31, 2012. For FY 2013, class sizes were determined by the provisions of the current Detroit Federation of Teachers (DFT) collective bargaining unit agreement maximums.

| | FY 2012 | FY 2013 |
|-------|------------|------------|
| Grade | Class Size | Class Size |
| K-3 | 25 | 25 |
| 4-5 | 30 | 33 |
| 6-8 | 35 | 38 |
| 9-12 | 35 | 38 |

Additionally, adjustment factors were made for various high school teacher positions including vocational education, bilingual/ELA, and advanced placement students.

Please refer to the Detroit Public Schools adopted budget for additional information on the other key school staffing positions including Principals, Assistant Principals, Guidance Counselors, and Clerical positions on the District’s website at: http://detroitk12.org/data/finance/docs/FY2013_Adopted_Budget.pdf

E. **Staffing for Pre-Kindergarten (Pre K) Classrooms.** Pre K classes are funded with Federal Grant funds. The ratio for teacher staffing is 18 students to 1 teacher and is in accordance with current DFT collective bargaining unit agreements.

F. **Staffing for Special Education Classrooms.** Teacher staffing service for all DPS special education programs are developed using staffing ratios. Class size maximums for “high incidence” programs are dictated by the State of Michigan. Class size maximums for “low incidence” programs are dictated by Wayne County RESA guidelines, which fall within the State mandated limits.

G. **Self-Governed Schools.** The DPS - Office of Self-Governing Schools will manage nine self-governing small high schools; educating approximately 2,800 students. Decisions related to curriculum, staffing, budgeting and operations will be determined at the school level enabling the individual Governing Councils to maintain autonomy in their educational programs. This will allow them to make decisions that best meet the individual needs of their students, shifting authority under this education model. However, Self-Governed Schools may decide to staff and allocate their resources differently.

H. **Facility/School Closure and School Charter Plan.** The District will close the following nine (9) schools during the 2013 fiscal year:

- Detroit Day School for the Deaf
- Detroit City High School



- Mae C. Jemison Academy PK-8
- Kettering High School
- Kettering West Wing
- Langston Hughes Academy 5-8
- Farwell Elementary-Middle School PK-8
- Robeson Early Learning Center
- Southwestern High School

In addition, it is anticipated that the following fifteen (15) schools will be leased to the Education Achievement Authority (EAA):

- Central Collegiate Academy
- Denby High School
- Henry Ford High School
- Mumford High School
- Pershing High School
- Southeastern High School
- Brenda Scott Elementary/Middle
- Burns Elementary/Middle
- Law Academy
- Bethune Elementary/Middle
- Murphy Elementary/Middle
- Nolan Elementary/Middle
- Phoenix Elementary/Middle
- Stewart Elementary/Middle
- Trix Elementary/Middle

The nine (9) school closings will remove a total of 942,121 sq. ft. from the DPS active facilities inventory during FY 2013. Approximately 3,987 students currently attend the proposed school closing locations. In addition, the transition of schools to the EAA will involve a total square footage of 2,776,690. The facilities will remain in the District's inventory however the EAA will be responsible for building maintenance and repairs.

The FY 2013 General Fund Budget also assumes the chartering of the two (2) DPS schools listed below, and will affect approximately 790 students currently enrolled at these schools.

- MacDowell, Pre K-7
- Rutherford, Pre K-5

The FY 2013 General Fund Budget assumes the consolidation of six (6) outdated schools into three (3) additional new state-of-the-art schools designed to facilitate a 21st century learning experience for more than 3,000 students in the fall of 2012. Munger Pre K-8 is part of the \$500.5 million DPS Capital Improvement Program, which is building eighteen (18) DPS facilities, and is one of the final four (4) schools under construction with a total

cost of \$150 million in voter-approved capital investments that will provide approximately 4,600 students new learning facilities.

The school consolidations are indicated below:

- Finney High School and Crockett High School will be consolidated into East English Village
- O. W. Holmes and Logan will be consolidated into Munger Pre K-8.
- Barton and Parker will be consolidated into MacKenzie Pre K-8.

I. **Zero Base Budgeting (ZBB) and Other Initiatives.** During FY 2013 budget development DPS adopted a new policy based on Zero Base budgeting methodology. The engagement of the new policy allows the District to begin to right-sized its operational structure on a Departmental and Divisional level to achieve efficiencies which resulted in additional savings in following areas:

- Physical Plant Operations
- Curriculum
- Public Safety
- Finance

The District has adopted a Strategic Sourcing Purchasing Model which will streamline the procurement function to achieve additional savings.

For the FY 2014 through FY 2016 the District will continue to utilize ZBB in its planning to eliminate the legacy deficit while continuing to provide educational services to Detroit children.

The following chart summarizes DPS' plan to eliminate its deficit over the next five years within the General Purpose Fund.

The following chart summarizes DPS' plan to eliminate its deficit over the next three years.

DRAFT -- FY 2013 to FY 2016 Deficit Elimination Plan Assumptions - Financial Impact to the GENERAL PURPOSE FUND

| Beginning Year Projected Deficit - July 1 | (\$76,303,384) | (\$72,283,849) | (\$46,876,196) | (\$21,737,188) |
|---|-----------------------|------------------------|------------------------|------------------------|
| Revenue: | | | | |
| Annual General Purpose Fund Revenues | \$ 393,227,401 | \$ 393,227,401 | \$ 393,227,401 | \$ 393,227,401 |
| Revenue Increases or (Decreases) to FY 2013 Budget: | | | | |
| Loss in State Aid due to decline in student enrollment ⁽¹⁾ | | \$ (37,030,847) | \$ (57,295,401) | \$ (75,936,329) |
| Increase due to Inflation | | \$ - | \$ 5,419,682 | \$ 10,498,947 |
| | <i>Blended FTE</i> | <i>51,344</i> | <i>44,908</i> | <i>41,184</i> |
| Changes in revenue from collection of delinquent Property Taxes | | \$ (8,682,757) | \$ (10,740,739) | \$ (12,754,555) |
| Additional funds from sale of real estate | | \$ 2,300,000 | \$ 2,300,000 | \$ 2,300,000 |
| Other changes | | \$ (2,276,599) | \$ (4,720,166) | \$ (6,501,967) |
| Net Change in Revenues | | \$ (45,690,203) | \$ (65,036,624) | \$ (82,393,904) |
| Expenses: | | | | |
| Annual General Purpose Fund Expenses | \$ 389,207,866 | \$ 389,207,866 | \$ 389,207,866 | \$ 389,207,866 |
| Increases or (Decreases) to FY 2013 Baseline Budget | | | | |
| (-) District Reorganization Initiatives | | \$ (7,000,000) | \$ (7,000,000) | \$ (7,000,000) |
| (-) District Strategic Sourcing Initiatives | | \$ (6,000,000) | \$ (6,000,000) | \$ (6,000,000) |
| (-) Reduction in support services personnel due to decline in pupil population | | \$ (5,799,056) | \$ (8,387,240) | \$ (10,288,763) |
| (-) Reduction in support services purchased services due to decline in pupil population | | \$ (15,319,117) | \$ (19,115,925) | \$ (21,905,412) |
| (-) Reduction in teacher service due to decline in pupil population | | \$ (27,258,222) | \$ (40,315,495) | \$ (49,908,594) |
| (-) Net Savings from the consolidation/closure of Schools each year or 28 total | | \$ (6,270,662) | \$ (9,829,341) | \$ (13,656,913) |
| - Reduction in personnel | | \$ (3,910,671) | \$ (6,004,464) | \$ (8,027,791) |
| - Reduction in purchased services and supplies | | \$ (3,782,058) | \$ (5,891,474) | \$ (9,211,803) |
| - Reduction in utilities cost | | \$ (1,725,449) | \$ (2,836,243) | \$ (4,204,284) |
| Add - Cost of closing schools | | \$ 3,147,516 | \$ 4,902,840 | \$ 7,786,965 |
| (-) Reduction in Special Education subsidy | | \$ (2,537,231) | \$ (4,011,363) | \$ (5,086,271) |
| (+) Annual inflationary increase in: | | \$ 3,105,967 | \$ 5,731,898 | \$ 8,329,473 |
| - Health and medical benefit costs by 10.8% | | \$ 1,834,586 | \$ 3,530,590 | \$ 5,250,200 |
| - Purchased Services by 1.2% | | \$ 991,918 | \$ 1,681,388 | \$ 2,334,025 |
| - Materials and supplies by 1.2% | | \$ 117,030 | \$ 213,810 | \$ 307,066 |
| - Utilities by 1.2% | | \$ 162,433 | \$ 306,110 | \$ 438,182 |
| (+) 2.0% salary/wage adjustment for all employees | | \$ - | \$ 2,771,369 | \$ 2,771,369 |
| General Purpose Fund Operating Surplus | \$ 4,019,535 | \$ 25,407,653 | \$ 25,139,008 | \$ 24,370,742 |
| Projected Ending Fund Balance - June 30: | (\$72,283,849) | (\$46,876,196) | (\$21,737,188) | \$2,633,584 |

Footnotes:

⁽¹⁾ Assumes an annual enrollment decline of 6,436 FTE in FY 2014, 3,724 FTE in FY 2015 and 2,736 FTE in FY 2016.

J. FY 2013 to FY 2016 Revenue Adjustments

The FY 2013 to FY 2016 DEP includes the following revenue assumptions and adjustments:

- **State Foundation Aid/Enrollment Changes.** The four year DEP reflects the total loss of 12,896 student FTEs. The FY 2016 blended count is projected to be 38,448. For the period 2013 to 2014 State Aid revenue is projected to decline \$37,030,847, and student FTE's are projected to decline by 6,436 FTEs. Student FTE's continue to decline in 2015 and 2016 resulting in State Aid revenue reductions of \$14,844,871 and \$13,561,664 respectively.

- **State Foundation Aid Inflation Adjustments.** The four year DEP reflects a conservative 2.0% inflation adjustment to the Foundation Allowance of \$7,190 to \$7,334, for FY2015. The inflation factor is based on an average of the Cost of Living Adjustments (COLA) over the past 10 years.
- **Property Tax Collections.** The four year DEP includes DPS collecting 83.1 percent of property tax collections for the period of 2014 to 2016 based on the County making up any shortfall in collections. While the budget includes a delinquency rate, DPS will receive the full revenue amount from the County delinquent tax note sales. This resulted in an aggregate net decrease of \$12,754,555 in total revenue.
- **Additional Sales of Real Estate** – Real estate sales will continue over the five year plan at a rate consistent with a three year historical average of \$2.3 million per year.
- **Other General Fund Revenue** – Other revenues which are based on student population are assumed to decline at a rate consistent with pupil population.
- **Adult Education State Aid** – State Aid revenue for Adult Education for the period of 2014 to 2016 is projected at \$4,798,143 per year.
- **Federal and State Grants.** Title I / 31A At Risk / Title II / Great Start Readiness / Other Grants – All grants are assumed to decline at the same rate as student FTEs. The four year DEP reflects the loss of a total of 12,896 student FTEs. The FY 2016 blended count is projected to be 38,448.
- **Special Education** - All Special Education revenues assumed to decline at the same rate as student FTEs.

The following table summarizes the revenue increases and decreases for FY 2013 to FY 2016 by Major General Fund appropriation:

DETROIT PUBLIC SCHOOLS
FY 2013 to FY 2016
Revenues and Other Sources - DEP Funds

| Fund | Amended FY 2013 | Estimated FY 2014 | Estimated FY 2015 | Estimated FY 2016 |
|--|--------------------|----------------------|----------------------|----------------------|
| Fund 11 General Fund | | | | |
| Property Tax Net | \$ 74,802,205 | \$ 66,119,448 | \$ 64,061,466 | \$ 62,047,650 |
| State Aid | | | | |
| 22a Prop A Obligation | 204,259,416 | 175,204,199 | 158,869,850 | 148,052,325 |
| 22b Discretionary Payment | 50,014,819 | 43,649,337 | 46,074,309 | 44,012,316 |
| 152a Headlee Obligation - Adair & 94a.9 | 1,248,068 | 1,248,068 | 1,248,068 | 1,248,068 |
| 26a Renaissance Zone | 4,566,914 | 4,566,914 | 4,566,914 | 4,566,914 |
| 22f Best Practice Incentive | 2,700,205 | 2,362,679 | 2,166,577 | 2,023,583 |
| 147a MPSERs Cost Offset | 9,411,058 | 8,234,676 | 7,551,198 | 7,052,819 |
| 61a Vocational Education | 769,919 | 673,679 | 617,764 | 576,992 |
| Prior Year Adjustments | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Other | | | | |
| Earnings on Investments | 300,000 | 300,000 | 300,000 | 300,000 |
| Medicaid Reimbursement | 11,962,025 | 10,466,772 | 9,598,030 | 8,964,560 |
| JROTC | 2,088,141 | 1,827,123 | 1,675,472 | 1,564,891 |
| Charter School Administration Fee | 1,023,192 | 1,023,192 | 1,023,192 | 1,023,192 |
| Other | 7,414,444 | 9,714,444 | 9,714,444 | 9,714,444 |
| Indirect Cost Revenue | 9,571,631 | 8,375,177 | 7,680,037 | 7,173,155 |
| Payment from EAA - Debt Service Offset | 10,024,560 | 8,771,490 | 8,043,456 | 7,512,588 |
| Payment from EAA - Services | 2,070,804 | 2,070,804 | 2,070,804 | 2,070,804 |
| Services to Other Schools | - | 1,929,196 | 1,929,196 | 1,929,196 |
| Total Fund 11 | 393,227,401 | 347,537,198 | 328,190,777 | 310,833,497 |
| Fund 13 Adult Education | | | | |
| State Aid | 4,798,143 | 4,798,143 | 4,798,143 | 4,798,143 |
| Deferred Revenue | 3,200,000 | - | - | - |
| Total Fund 13 | 7,998,143 | 4,798,143 | 4,798,143 | 4,798,143 |
| Fund 14 Grants | | | | |
| Title I | 140,325,575 | 122,784,879 | 112,593,735 | 105,162,548 |
| 31a At Risk | 26,854,473 | 23,497,664 | 21,547,358 | 20,125,232 |
| IDEA | 18,277,470 | 15,992,786 | 14,665,385 | 13,697,470 |
| Title II | 16,726,810 | 14,635,959 | 13,421,174 | 12,535,376 |
| Great Start Readiness | 14,361,600 | 12,566,400 | 11,523,389 | 10,762,845 |
| Other Grants | 10,093,676 | 8,831,966 | 8,098,915 | 7,564,385 |
| Total Fund 14 | 226,639,604 | 198,309,654 | 181,849,956 | 169,847,856 |
| Fund 16 Special Education Center Based Programs | | | | |
| Act 18 | 42,000,000 | 36,750,000 | 33,699,750 | 31,475,567 |
| Follow That Child | 660,000 | 577,500 | 529,568 | 494,617 |
| Transfer from Fund 11 | 12,784,424 | 11,186,371 | 10,257,902 | 9,580,880 |
| Total Fund 16 | 55,444,424 | 48,513,871 | 44,487,220 | 41,551,064 |
| Fund 18 ARRA | | | | |
| ARRA School Improvement | 10,257,883 | - | - | - |
| Total Fund 18 | 10,257,883 | - | - | - |
| Fund 22 Special Education | | | | |
| State Aid | 49,071,739 | 42,937,772 | 39,373,937 | 36,775,257 |
| Transfer from Fund 11 | 7,513,426 | 6,574,248 | 6,028,585 | 5,630,698 |
| Total Fund 22 | 56,585,165 | 49,512,020 | 45,402,522 | 42,405,955 |
| DEP Revenue | \$ 750,152,620 | \$ 648,670,885 | \$ 604,728,617 | \$ 569,436,514 |
| \$ YOY | | (13.53%) | (6.77%) | (5.84%) |
| Enrollment Decline | | (12.54%) | (8.29%) | (6.64%) |
| Memo: total State Aid Decline | | (37,030,847) | (14,844,871) | (13,561,664) |

K. FY 2014 to FY 2016 Spending Adjustments:

The following spending reductions are planned to be implemented over the next three years to eliminate the General Purpose Fund deficit. Expense reductions include:

- **District Reorganization:** The DEP reflects the efforts of the Emergency Financial Manager to continue with the extensive reorganization of all executive and administrative functions with the utilization of Zero Base Budgeting (ZBB). The District implemented this modified budgeting technique to reduce operating cost by \$55.4M in FY2013. Annual cost saving of \$7M will be realized over the next three years. These saving will be realized by re-engineering and re-structuring of the following Division's: Physical Plant Operations \$3.0M, Information Technology \$1.0M, Curriculum \$1.8M, Human Resources \$0.7M and Finance \$0.5M. Significant efforts will be made to reduce redundancies in operational departments and out-source or in some cases in-source critical operational functions to improve efficiency and effectiveness.
- **Strategic Sourcing Initiatives:** Additional projected savings of approximately \$6.0M will be achieved through process improvements, strategic sourcing and inventory management to achieve economies of scale and reduction of waste in DPS. Significant focus will be placed on the procurement of technology and telecommunications products and services. Third party providers of services including SES and consultants will be placed in a position of open market bidding to obtain the optimum combination of price and service.
- **Support Services - Staff Reductions:** With the projected student enrollment decline of 12,896 students, support services staff will be reduced at a faster rate than the student decline. This will allow the District to stay ahead of the cost curve for student to administrative cost ratios. Staffing level reductions will be refined to ensure operational capabilities are maintained. Support Services will be reduced by approximately 470 positions by end of FY2016, resulting in a total savings of \$30.9M.
- **Support Services - Purchase Services:** We anticipate that Support Services purchase service needs will be significantly reduced consistent with declining student enrollment and 28% reduction in Support Services staff. In addition, with the implementation of ZBB initiatives and strategic sourcing, approximately \$21.9M in savings will be realized.
 - 22X – Instructional Staff Support
 - 23X – General Administration
 - 25X – Business Office
 - 26X – Operations and Maintenance
 - 27X – Transportation
 - 28X – Central Services
- **Teacher Service Reductions:** Teacher service requirements are expected to decline by 542 positions between FY2014 and 2016. This decline is directly related to the decline in projected student enrollment. This will result in a cumulative reduction of \$49.9M in teacher service cost.

The student teacher average ratio of 26.2 is projected to remain constant throughout the period. This will ensure that a proper balance of classroom load and staffing levels are maintained.

- **School Closures.** The DEP includes the closure of 28 schools from 2014 to 2016. Also, DPS is planning to consolidate schools into combined facilities where possible. Cost savings will be realized by reduction in Personnel, Purchase Services and Utilities. This will be off-set by the actual cost of closing and maintaining a small maintenance footprint at the closed schools:
 - **Personnel** – The closure of schools primarily impacts Principals, Assistant Principals and Clerical positions. Teachers are assumed to follow the students to their new school locations. Overall 151 positions will be reduced for a saving of approximately \$10.0M for all funds.
 - **Purchased services and supplies** – School closings result in saving \$9.2M in purchased services and supplies.
 - **Utilities** – School closings result in saving in Physical Plant Operations including utility cost of \$4.2M.
 - **Cost of Closing Schools** – The cost of closing a school must be factored into the DEP. The action of closing a school results in a savings but at a cost that must be recognized. The total cost associated with schools closing over the period is \$7.8M.
 - **Inflationary Increases:** The DEP recognizes anticipated inflationary increases in Health/Medical benefits, Purchase Services and Pension Cost. Health and Medical increases are estimated at 10.8% for FY2014 and will be held constant by offering employees a low cost option on the market or by passing additional cost increases to employees. Consumer Price Index was used to determine an average increase for purchase services at 1.2%. The DEP assumes the pension rate will remain constant at 25.36% from FY 2014 to FY 2016.
- **Employee Salary Increase.** The Emergency Financial Manager is anticipated to authorize a 2% salary increase in FY2015 in order to maintain and recruit well qualified employees who have not received a salary increase in several years. The cost is approximately \$ 2.8M.
- **Education Achievement Authority.** The submitted DEP reflects the financial impact of the EAA based on the transfer of fifteen schools and loss of approximately 11,000 students. The DEP assumes that no additional schools will be transferred for the period FY2014 to FY2016.
- **Other General Fund Adjustments.** While DPS will be undertaking major costs savings and efficiency measures, certain fixed costs will continue. The DEP assumes only the General Purpose Fund will experience cost increases. The other General Fund budgets will adjust spending priorities based on the availability of revenues.

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

The Academic Superintendent has committed that the District will re-invent itself to prepare our students for college and careers that will move the city forward. In this regards, the Curriculum team has reviewed and assessed all of the current academic programs. They will be modified or eliminated if they are not meeting their goals and requirements. As a result, the Last Chance Program has been eliminated from the District’s program offerings.

The Academic Plan provides a framework for the District’s “turnaround” strategy: setting priorities, reallocating resources, creating new schools and management systems, and building the capacity of our staff. To create this environment, activities will be organized in five focus areas: Teaching and Learning with a focus on Children; Healthy and Safe School environments with a Marketplace of Choices; Excellence in Committed and Talented Staff; Accountability for Student Achievement; and Family/Community Support and Empowerment with an emphasis on respect and integrity.

11. What support services would be reduced or eliminated?

See Question 9.

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

The District has adopted a new Zero Base Budgeting process to achieve targeted savings and have a balanced budget. Also, the District was able to complete re-financing of its 2005 Bonds to the new 2012 Bonds with the lower interest rate. See additional detail in section K above. In addition, the District is in the process of upgrading its PeopleSoft Human Resources and Finance computer applications to version 9.0. This will allow the District to leverage technology and therefore reduce its cost.

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

During the FY 2013 to FY 2016 planning period the DEP reflects the elimination of 1,688 positions.

The following table details the positions by category.

| | FY 2013 | FY 2014 | FY 2015 | FY 2016 | Change FY 2013 - FY 2016 |
|---------------------------------------|----------------|----------------|----------------|----------------|--------------------------------|
| 111-113,119 Basic Inst | 1,634.9 | 1,344.9 | 1,205.9 | 1,103.9 | (531.0) |
| 122 Special Ed | 1,424.3 | 1,297.3 | 1,223.3 | 1,169.3 | (255.0) |
| 125,127 Other Added Needs | 1,063.9 | 940.9 | 873.9 | 825.9 | (238.0) |
| 13X Adult Ed | 23.0 | 23.0 | 23.0 | 23.0 | - |
| 118 Pre-School | 608.3 | 533.3 | 490.3 | 459.3 | (149.0) |
| 21X Support Services: Pupil | 639.7 | 551.7 | 509.7 | 478.7 | (161.0) |
| 22X Instructional Staff | 553.5 | 470.5 | 435.5 | 409.5 | (144.0) |
| 23X General Administration | 37.0 | 31.0 | 28.0 | 26.0 | (11.0) |
| 24X School Administration | 470.5 | 411.5 | 386.5 | 363.5 | (107.0) |
| 25X Business Administration | 97.0 | 83.0 | 76.0 | 71.0 | (26.0) |
| 26X Operations and Maintenance | 144.0 | 125.0 | 115.0 | 108.0 | (36.0) |
| 27X Transportation | 154.0 | 151.0 | 150.0 | 149.0 | (5.0) |
| 28X Central | 99.3 | 83.3 | 78.3 | 74.3 | (25.0) |
| 29X Other | - | - | - | - | - |
| 3XX Community Services | 5.5 | 5.5 | 5.5 | 5.5 | - |
| Total | 6,954.9 | 6,051.9 | 5,600.9 | 5,266.9 | (1,688.0) |
| YOY Change | N/A | (903.0) | (451.0) | (334.0) | (1,688.0) |

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

In accordance with Public Act 4 of 2011, the Emergency Financial Manager has adopted the following for all bargaining units with respect to wage concessions for FY 2012-2013:

- 10% Wage Concessions
- Elimination of Vacation and Sick Leave Payouts
- Elimination of Step Increments and Longevity Pays
- Elimination of Oversized Class and Missing Prep Period Pays
- Suspension of Certification Bonus

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

Pursuant to the provisions of the Local Government and School District Fiscal Accountability Act Public Act 72 of 1990, the Emergency Financial Manager has assumed control over all fiscal matters of DPS.

The Emergency Financial Manager's Order amending the FY 2012 Budget Order 2012_EMRR_34 and adoption of the FY 2013 Budget Order 2012_EMRR_35 can be viewed at: http://detroitk12.org/admin/emergency_manager/orders

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

Pursuant to the powers granted under Public Act 72, the Emergency Financial Manager has assumed control over all fiscal matters of DPS and has approved this DEP.

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

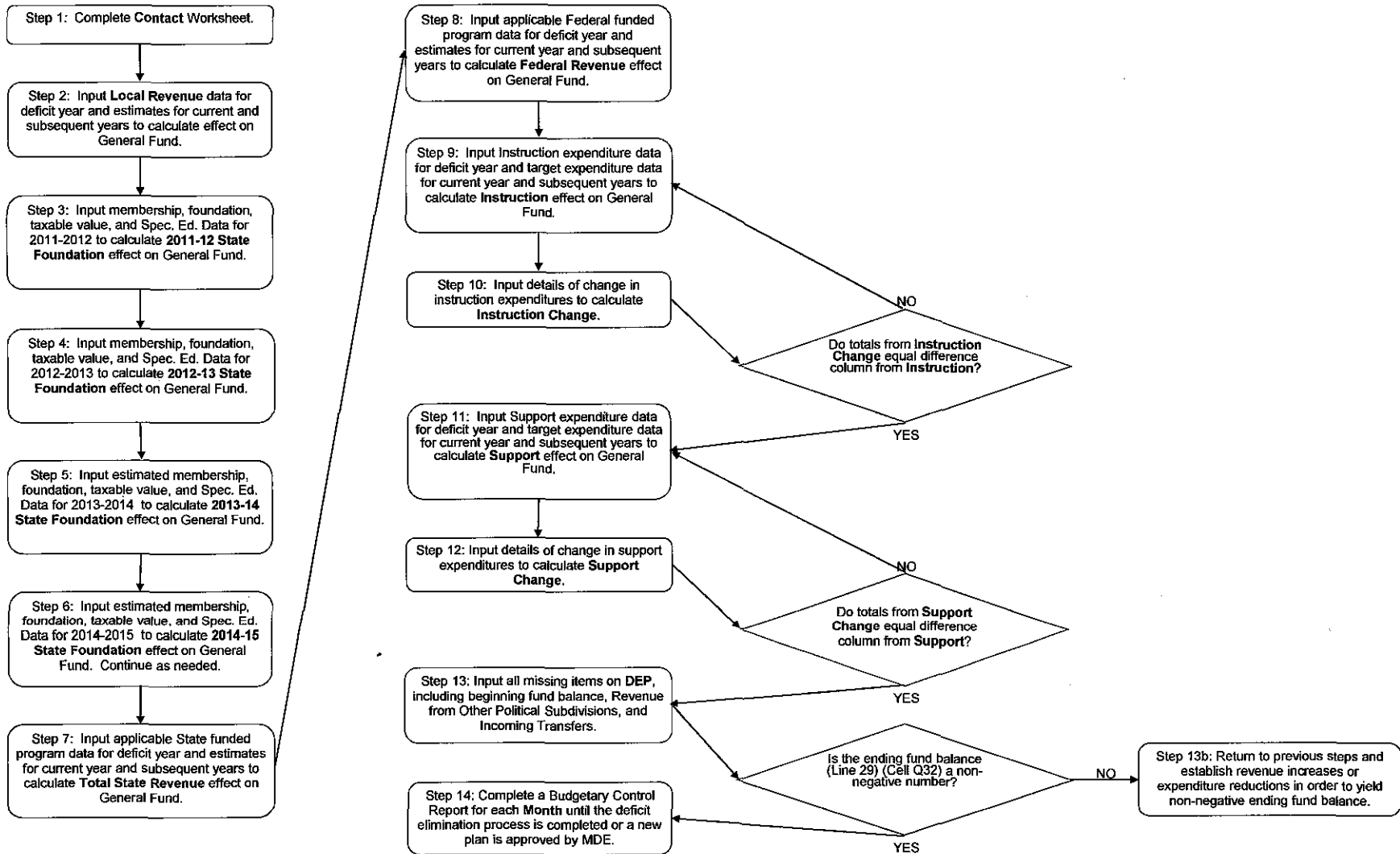
DPS has no plans to eliminate any extra-curricular activities.

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

DPS does not have a sinking fund.

19. Are you current on payments to MPERS, health insurance premiums, etc?

DPS is current on its payments to Michigan Public Service Retirement System and health insurance providers.



School District: Detroit Public Schools
District Code: 82010
Contact Person: Dennis Johnson
Telephone: (313) 873-6194
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**Local Revenue Worksheet
Table I**

| | Preliminary Actual 2011-12 | Budgeted 2012-13 | Diff | Estimated 2013-14 | Diff | Estimated 2014-15 | Diff | Estimated 2015-16 | Diff | Estimated 2016-17 | Diff | Explanations for Variance > 20% |
|--|-------------------------------|------------------|----------|-------------------|---------|-------------------|--------|-------------------|--------|-------------------|----------|--|
| 1 Local Revenue Worksheet | | | | | | | | | | | | |
| 2 General Millage (111)(114)(12x) | 65,704,811.41 | 74,802,205.00 | 13.85% | 66,119,447.82 | -11.61% | 64,061,465.52 | -3.11% | 62,047,650.22 | -3.14% | 0.00 | -100.00% | |
| 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) | 78,890.71 | 17,000.00 | -78.45% | 17,000.00 | 0.00% | 17,000.00 | 0.00% | 17,000.00 | 0.00% | 0.00 | -100.00% | DPS anticipates receiving less tuition for summer school and driver's education in 2012-13. |
| 5 Transport from Individuals (14x) | 31.92 | 0.00 | -100.00% | 0.00 | NA | 0.00 | NA | 0.00 | NA | 0.00 | NA | DPS does not anticipate receiving revenues for providing transportation for pupils in 2012-13. |
| 6 Earnings on Investments (15x) | 144,601.40 | 364,080.00 | 151.78% | 364,080.00 | 0.00% | 364,080.00 | 0.00% | 364,080.00 | 0.00% | 0.00 | -100.00% | For 2012-13, DPS anticipates Earnings on Investments to be closer to the amount received in 2010-11 (\$370,000) than in 2011-12 (\$144,000). |
| 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) | 26,964,003.00 | 11,962,025.00 | -55.64% | 10,466,772.00 | -12.50% | 9,598,030.00 | -8.30% | 8,964,560.00 | -6.60% | 0.00 | -100.00% | 2011-12 Community Service Revenue includes reimbursement of 2010-11 Medicaid costs as well as 2011-12 cost reimbursement. |
| 9 Rentals (191) | 1,711,934.84 | 2,419,679.00 | 41.34% | 2,419,679.00 | 0.00% | 2,419,679.00 | 0.00% | 2,419,679.00 | 0.00% | 0.00 | -100.00% | As schools are being closed and chartered, DPS is marketing these schools for rentals. |
| 10 Private Donations (192) | 6,523,761.15 | 1,017,225.00 | -84.41% | 930,747.00 | -8.50% | 880,504.00 | -5.40% | 843,867.00 | -4.16% | 0.00 | -100.00% | DPS anticipates receiving less private donations in 2012-13. |
| 11 Other Misc. Local (199) | 3,161,956.99 | 3,168,632.60 | 0.21% | 2,907,614.60 | -8.24% | 2,755,963.60 | -5.22% | 2,645,382.60 | -4.01% | 0.00 | -100.00% | |
| 12 Total Local (1xx) This will populate the DEP Line 3 | 104,289,991.42 | 93,750,846.60 | | 83,225,340.42 | | 80,096,722.12 | -3.76% | 77,302,218.82 | -3.49% | 0.00 | -100.00% | |
| 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) | 45,061,947.00 | 42,880,000.00 | -5.33% | 37,327,500.00 | -12.50% | 34,229,318.00 | -8.30% | 31,970,184.00 | -6.60% | 0.00 | -100.00% | |
| 16 Compensation for Services Provided to Other Public Schools (518) | 684,930.03 | 2,070,804.00 | 202.34% | 4,000,000.00 | 93.16% | 4,000,000.00 | 0.00% | 4,000,000.00 | 0.00% | 0.00 | -100.00% | Payments received for providing services to the EAA is included in the 2012-13 budget. DPS anticipates providing services to other districts besides the EAA beginning in 2013-14. |
| 17 Other Distributions from Other Public Schools (519) | 0.00 | 10,024,560.00 | NA | 8,771,490.00 | -12.50% | 8,043,456.00 | -8.30% | 7,512,588.00 | -6.60% | 0.00 | -100.00% | The payment received from the EAA for debt offset is being classified as a distribution from Other Public Schools beginning in 2012-13. |
| 18 Total from other Public Sch (51x) This will populate the DEP line 4 | 45,746,877.03 | 54,755,364.00 | | 50,098,990.00 | | 46,272,774.00 | -7.64% | 43,482,772.00 | -6.03% | 0.00 | -100.00% | |
| 19 Other - Please Explain | 0.00 | 0.00 | NA | 0.00 | NA | 0.00 | NA | 0.00 | NA | 0.00 | NA | |
| 20 Total General Fund Revenue | 150,036,868.45 | 148,506,210.60 | -1.02% | 133,324,330.42 | -10.22% | 126,369,496.12 | -5.22% | 120,784,990.82 | -4.42% | 0.00 | -100.00% | |

Notes:

1. The amounts in the Preliminary Actual 2011-12 column reflect the audited 2011-12 revenues.
2. The amounts in the Budgeted 2012-13 column reflect Budget Amendment # 2 (November 2012).

| State Aid Calculation 2011-12 Membership: | | | |
|--|-----------------------|-------|--|
| Spring 2011 GE FTE | 66,376.01 | (A1) | SRSD Spring GE Membership FTE |
| Fall 2011 GE FTE | 60,254.77 | (A2) | SRSD Fall GE Membership FTE |
| Blended GE FTE | 60,866.89 | (A3) | 10% Spring GE FTE(A1) + 90% Fall GE FTE(A2) |
| Spring 2011 SE FTE | 6,453.73 | (B1) | SRSD Spring SE Membership FTE |
| Fall 2011 SE FTE | 5,814.08 | (B2) | SRSD Fall SE Membership FTE |
| Blended SE FTE | 5,878.05 | (B3) | 10% Spring SE FTE(B1) + 90% Fall SE FTE(B2) |
| Total FTE BLEND | 66,744.94 | C | Add GE blend (A3) + SE blend (B3) |
| Taxable Value Information | | | |
| Non-PRE Taxable Value | \$ 4,615,970,515.00 | (D1) | Enter Current Non-PRE Value from Status Report |
| Millage Rate | 0.018 | E | |
| Comm. PP Taxable Value | \$ 591,972,906.00 | (D2) | Enter Current Comm PP Value from Status Report |
| Millage Rate | 0.006 | F | |
| Local Revenue From Millage | 86,639,306.706 | G | This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F) |
| Foundation Information | | | |
| 2012 Foundation Allowance | \$ 7,190.00 | (H1) | |
| Maximum 2012 Fdtn | \$ 8,019.00 | (H2) | |
| State Share ((lesser of H1,H2)-(G/A3)) | \$ 5,766.58 | (I) | Foundation Allowance - Local Share of Foundation Allowance |
| Local Share (G/A3) | \$ 1,423.42 | (J) | NH Property Value times Millage Rate divided by GE FTE Blend |
| 1995 Foundation Allowance | \$ 5,583.60 | (K1) | |
| Maximum 1995 Fdtn. | \$ 6,500.00 | (K2) | |
| State Share of 1995 ((lesser of K1, K2)-(G/C)) | \$ 4,285.53 | (L) | NH Property Value times Millage Rate divided by Total FTE Blend |
| SE Obligation | | | |
| SE Costs | \$ 159,084,256.00 | (M1) | Estimated SE4096 |
| SE Transportation Costs | \$ 15,371,096.00 | (M2) | Estimated SE4094 |
| 1997 Section 52 | \$ 10,075,760.41 | (M3) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| 1997 Section 58 | \$ 5,972,601.14 | (M4) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| Original SE Hold Harmless Amt. | 16,048,361.55 | (M5) | Original SE Hold Harmless Amt. |
| Current SE Costs (M1) x .0633359998 | 10,075,760.41 | (M6) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 52 HH level | 10,075,760.41 | (M7) | lesser of M3 & M6 |
| Current SE trans cost (M2) x .704165 | 10,823,787.81 | (M8) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 58 HH level | 5,972,601.14 | (M9) | lesser of M4 & M8 |
| Adjusted SEHH level | 16,048,361.55 | (M10) | SE Hold Harmless Amt. |

| Calculations: | | | |
|---|-----------------------|------|---|
| CY Calculation Info: | | | |
| Section 20 (L x A3) | 350,993,813.60 | N1 | CY State Share Times GE Blend FTE |
| Adj for GE Non Residents | -57,709.28 | N2 | Estimated Adj. For Non Resident |
| Total Section 20 GE Fndtn. | 350,936,104.32 | N3 | (N1+N2) |
| SE Fdtn. (lesser of H1, H2 xB3) | 42,263,143.55 | O1 | CY Foundation Times SE Blend FTE |
| Adj for SE Non Residents | 7,260.19 | O2 | Estimated Adj. For Non Resident |
| Total SE Fndtn. | 42,270,403.74 | O3 | (O1+O2) |
| 51a Special Ed Costs *.286138 | 45,520,050.84 | P1 | State Obligation for Special Education Costs |
| 51a Special Ed Trans Cost *.704165 | 10,823,787.81 | P2 | State Obligation for Special Education Transportation |
| State Obligation for SE Costs | 56,343,838.66 | P3 | Total of P1 + P2 |
| Section 51.a3 Hold Harmless | | | |
| Difference between (M5- (P3-O3)) or 0 if negative | \$1,974,926.63 | P4 | |
| Total CY State Fdtn & SE Oblig. | | | |
| ((N3+O3)+(P3-O1)+(P4) | 409,254,869.61 | Q | |
| Breakdown of Foundation and SE Obligation | | | |
| Section 22a - Proposal A (L*C) | 286,037,438.43 | R | Proposal A Obligation |
| Section 51c (P3) | 56,343,838.66 | (P3) | Special Education Obligation based on SE Costs |
| Section 22b (Q-R-P3) | 66,873,592.52 | S | Discretionary Payment |

Notes:

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| State Aid Calculation 2012-13 | | | |
|--|-----------------------|-------|--|
| Membership: | | | |
| Spring 2012 GE FTE | 59,010.98 | (A1) | SRSD Spring GE Membership FTE |
| Fall 2012 GE FTE | 45,479.00 | (A2) | SRSD Fall GE Membership FTE |
| Blended GE FTE | 46,832.20 | (A3) | 10% Spring GE FTE(A1) + 90% Fall GE FTE(A2) |
| Spring 2012 SE FTE | 5,757.50 | (B1) | SRSD Spring SE Membership FTE |
| Fall 2012 SE FTE | 4,373.00 | (B2) | SRSD Fall SE Membership FTE |
| Blended SE FTE | 4,511.45 | (B3) | 10% Spring SE FTE(B1) + 90% Fall SE FTE(B2) |
| Total FTE BLEND | 51,343.65 | C | Add GE blend (A3) + SE blend (B3) |
| Taxable Value Information | | | |
| Non-PRE Taxable Value | \$ 4,383,320,337.00 | (D1) | Enter Current Non-PRE Value from Status Report |
| Millage Rate | 0.018 | E | |
| Comm. PP Taxable Value | \$ 587,168,119.00 | (D2) | Enter Current Comm PP Value from Status Report |
| Millage Rate | 0.006 | F | |
| Local Revenue From Millage | 82,422,774.780 | 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 | \$ 7,190.00 | (H1) | 2011 Foundation Allowance |
| Maximum 2013 Fdtn | \$ 8,019.00 | (H2) | Maximum 2011 Fdtn |
| State Share ((lesser of H1,H2)-(G/A3)) | \$ 5,430.04 | (I) | Foundation Allowance - Local Share of Foundation Allowance |
| Local Share (G/A3) | \$ 1,759.96 | (J) | NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend |
| 1995 Foundation Allowance | \$ 5,583.60 | (K1) | 1995 Foundation Allowance |
| Maximum 1995 Fdtn. | \$ 6,500.00 | (K2) | Maximum 1995 Fdtn. |
| State Share of 1995 ((lesser of K1, K2)-(G/C)) | \$ 3,978.28 | (L) | NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend |
| SE Obligation | | | |
| SE Costs | \$ 138,551,814.63 | (M1) | Estimated SE4096 |
| SE Transportation Costs | \$ 13,387,203.09 | (M2) | Estimated SE4094 |
| 1997 Section 52 | \$ 10,084,578.25 | (M3) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| 1997 Section 58 | \$ 5,972,601.14 | (M4) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| Original SE Hold Harmless Amt. | 16,057,179.39 | (M5) | Original SE Hold Harmless Amt. |
| Current SE Costs (M1) x .0633359998 | 8,775,317.70 | (M6) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 52 HH level | 8,775,317.70 | (M7) | lesser of M3 & M6 |
| Current SE trans cost (M2) x .704165 | 9,426,799.86 | (M8) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 58 HH level | 5,972,601.14 | (M9) | lesser of M4 & M8 |
| Adjusted SEHH level | 14,747,918.84 | (M10) | SE Hold Harmless Amt. |

| Calculations: | | | |
|--|-----------------------|------|---|
| CY Calculation Info: | | | |
| Section 20 (L x A3) | 254,300,708.43 | N1 | CY State Share Times GE Blend FTE |
| Adj for GE Non Residents | -26,484.47 | N2 | Estimated Adj. For Non Resident |
| Total Section 20 GE Fndtn. | 254,274,223.96 | N3 | (N1+N2) |
| SE Fdtn. (lesser of H1, H2 xB3) | 32,437,325.50 | O1 | CY Foundation Times SE Blend FTE |
| Adj for SE Non Residents | 12,040.89 | O2 | Estimated Adj. For Non Resident |
| Total SE Fndtn. | 32,449,366.39 | O3 | (O1+O2) |
| 51a Special Ed Costs *.286138 | 39,644,939.14 | P1 | State Obligation for Special Education Costs |
| 51a Special Ed Trans Cost *.704165 | 9,426,799.86 | P2 | State Obligation for Special Education Transportation |
| State Obligation for SE Costs | 49,071,739.00 | 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) | 303,345,962.96 | Q | |
| Breakdown of Foundation and SE Obligation | | | |
| Section 22a - Proposal A (L*C) | 204,259,407.97 | R | Proposal A Obligation |
| Section 51c (P3) | 49,071,739.00 | (P3) | Special Education Obligation based on SE Costs |
| Section 22b (Q-R-P3) | 50,014,815.99 | S | Discretionary Payment |

Notes:

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| State Aid Calculation 2013-14 | | | |
|--|---------------------|-------|---|
| Membership: | | | |
| Spring 2013 GE FTE | 44,206.07 | (A1) | SRSD Spring GE Membership FTE |
| Fall 2013 GE FTE | 40,582.75 | (A2) | SRSD Fall GE Membership FTE |
| Blended GE FTE | 40,945.09 | (A3) | 10% Spring GE FTE(A1) + 90% Fall GE FTE(A2) |
| Spring 2013 SE FTE | 4,451.71 | (B1) | SRSD Spring SE Membership FTE |
| Fall 2013 SE FTE | 3,908.13 | (B2) | SRSD Fall SE Membership FTE |
| Blended SE FTE | 3,962.49 | (B3) | 10% Spring SE FTE(B1) + 90% Fall SE FTE(B2) |
| Total FTE BLEND | 44,907.57 | C | Add GE blend (A3) + SE blend (B3) |
| Taxable Value Information | | | |
| Non-PRE Taxable Value | \$ 4,017,882,730.20 | (D1) | Enter Current Non-PRE Value from Status Report |
| Millage Rate | 0.018 | E | |
| Comm. PP Taxable Value | \$ 536,619,688.90 | (D2) | Enter Current Comm PP Value from Status Report |
| Millage Rate | 0.006 | F | |
| Local Revenue From Millage | 75,541,607.277 | 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 | \$ 7,190.00 | (H1) | 2012 Foundation Allowance |
| Maximum 2014 Fdtn | \$ 8,019.00 | (H2) | Maximum 2012 Fdtn |
| State Share ((lesser of H1,H2)-(G/A3)) | \$ 5,345.05 | (I) | Foundation Allowance - Local Share of Foundation Allowance |
| Local Share (G/A3) | \$ 1,844.95 | (J) | NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend |
| 1995 Foundation Allowance | \$ 5,583.60 | (K1) | 1995 Foundation Allowance |
| Maximum 1995 Fdtn. | \$ 6,500.00 | (K2) | Maximum 1995 Fdtn. |
| State Share of 1995 ((lesser of K1, K2)-(G/C)) | \$ 3,901.44 | (L) | NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend |
| SE Obligation | | | |
| SE Costs | \$ 121,232,837.80 | (M1) | Estimated from Prior Year SE4096 |
| SE Transportation Costs | \$ 11,713,802.70 | (M2) | Estimated from Prior Year SE4094 |
| 1997 Section 52 | \$ 10,084,578.25 | (M3) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| 1997 Section 58 | \$ 5,972,601.14 | (M4) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| Original SE Hold Harmless Amt. | 16,057,179.39 | (M5) | Original SE Hold Harmless Amt. |
| Current SE Costs (M1) x .0633359998 | 7,678,402.99 | (M6) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 52 HH level | 7,678,402.99 | (M7) | lesser of M3 & M6 |
| Current SE trans cost (M2) x .704165 | 8,248,449.88 | (M8) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 58 HH level | 5,972,601.14 | (M9) | lesser of M4 & M8 |
| Adjusted SEHH level | 13,651,004.13 | (M10) | SE Hold Harmless Amt. |

| Calculations: | | | |
|---|----------------|------|---|
| CY Calculation Info: | | | |
| Section 20 (L x A3) | 218,853,535.91 | N1 | CY State Share Times GE Blend FTE |
| Adj for GE Non Residents | 0.00 | N2 | Estimated Adj. For Non Resident |
| Total Section 20 GE Fndtn. | 218,853,535.91 | N3 | (N1+N2) |
| SE Fdtn. (lesser of H1, H2 xB3) | 28,490,270.70 | O1 | CY Foundation Times SE Blend FTE |
| Adj for SE Non Residents | 0.00 | O2 | Estimated Adj. For Non Resident |
| Total SE Fndtn. | 28,490,270.70 | O3 | (O1+O2) |
| 51a Special Ed Costs *.286138 | 34,689,321.74 | P1 | State Obligation for Special Education Costs |
| 51a Special Ed Trans Cost *.704165 | 8,248,449.88 | P2 | State Obligation for Special Education Transportation |
| State Obligation for SE Costs | 42,937,771.63 | 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) | 261,791,307.53 | Q | |
| Breakdown of Foundation and SE Obligation | | | |
| Section 22a - Proposal A (L*C) | 175,204,198.63 | R | Proposal A Obligation |
| Section 51c (P3) | 42,937,771.63 | (P3) | Special Education Obligation based on SE Costs |
| Section 22b (Q-R-P3) | 43,649,337.27 | S | Discretionary Payment |

Notes:

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| State Aid Calculation 2014-15 | | | |
|--|-----------------------|-------|---|
| Membership: | | | |
| Spring 2014 GE FTE | 39,490.34 | (A1) | SRSD Spring GE Membership FTE |
| Fall 2014 GE FTE | 37,430.72 | (A2) | SRSD Fall GE Membership FTE |
| Blended GE FTE | 37,636.68 | (A3) | 10% Spring GE FTE(A1) + 90% Fall GE FTE(A2) |
| Spring 2014 SE FTE | 4,036.17 | (B1) | SRSD Spring SE Membership FTE |
| Fall 2014 SE FTE | 3,492.67 | (B2) | SRSD Fall SE Membership FTE |
| Blended SE FTE | 3,547.02 | (B3) | 10% Spring SE FTE(B1) + 90% Fall SE FTE(B2) |
| Total FTE BLEND | 41,183.71 | C | Add GE blend (A3) + SE blend (B3) |
| Taxable Value Information | | | |
| Non-PRE Taxable Value | \$ 3,780,219,975.00 | (D1) | Enter Current Non-PRE Value from Status Report |
| Millage Rate | 0.018 | E | |
| Comm. PP Taxable Value | \$ 506,580,495.00 | (D2) | Enter Current Comm PP Value from Status Report |
| Millage Rate | 0.006 | F | |
| Local Revenue From Millage | 71,083,442.520 | G | This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H) |
| Foundation Information | | | |
| 2015 Foundation Allowance | \$ 7,334.00 | (H1) | 2013 Foundation Allowance |
| Maximum 2015 Fdtn | \$ 8,019.00 | (H2) | Maximum 2013 Fdtn |
| State Share ((lesser of H1,H2)-(G/A3)) | \$ 5,445.33 | (I) | Foundation Allowance - Local Share of Foundation Allowance |
| Local Share (G/A3) | \$ 1,888.67 | (J) | NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend |
| 1995 Foundation Allowance | \$ 5,583.60 | (K1) | 1995 Foundation Allowance |
| Maximum 1995 Fdtn. | \$ 6,500.00 | (K2) | Maximum 1995 Fdtn. |
| State Share of 1995 ((lesser of K1, K2)-(G/C)) | \$ 3,857.59 | (L) | NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend |
| SE Obligation | | | |
| SE Costs | \$ 111,170,512.27 | (M1) | Estimated from Prior Year SE4096 |
| SE Transportation Costs | \$ 10,741,557.08 | (M2) | Estimated from Prior Year SE4094 |
| 1997 Section 52 | \$ 10,084,578.25 | (M3) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| 1997 Section 58 | \$ 5,972,601.14 | (M4) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| Original SE Hold Harmless Amt. | 16,057,179.39 | (M5) | Original SE Hold Harmless Amt. |
| Current SE Costs (M1) x .0633359998 | 7,041,095.54 | (M6) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 52 HH level | 7,041,095.54 | (M7) | lesser of M3 & M6 |
| Current SE trans cost (M2) x .704165 | 7,563,828.54 | (M8) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 58 HH level | 5,972,601.14 | (M9) | lesser of M4 & M8 |
| Adjusted SEHH level | 13,013,696.68 | (M10) | SE Hold Harmless Amt. |

| Calculations: | | | |
|---|-----------------------|------|---|
| CY Calculation Info: | | | |
| Section 20 (L x A3) | 204,944,159.43 | N1 | CY State Share Times GE Blend FTE |
| Adj for GE Non Residents | 0.00 | N2 | Estimated Adj. For Non Resident |
| Total Section 20 GE Fndtn. | 204,944,159.43 | N3 | (N1+N2) |
| SE Fdtn. (lesser of H1, H2 xB3) | 26,013,861.79 | O1 | CY Foundation Times SE Blend FTE |
| Adj for SE Non Residents | 0.00 | O2 | Estimated Adj. For Non Resident |
| Total SE Fndtn. | 26,013,861.79 | O3 | (O1+O2) |
| 51a Special Ed Costs *.286138 | 31,810,108.04 | P1 | State Obligation for Special Education Costs |
| 51a Special Ed Trans Cost *.704165 | 7,563,828.54 | P2 | State Obligation for Special Education Transportation |
| State Obligation for SE Costs | 39,373,936.58 | 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) | 244,318,096.01 | Q | |
| Breakdown of Foundation and SE Obligation | | | |
| Section 22a - Proposal A (L*C) | 158,869,850.13 | R | Proposal A Obligation |
| Section 51c (P3) | 39,373,936.58 | (P3) | Special Education Obligation based on SE Costs |
| Section 22b (Q-R-P3) | 46,074,309.30 | S | Discretionary Payment |

Notes:

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| State Aid Calculation 2015-16 | | | |
|--|-----------------------|-------|---|
| Membership: | | | |
| Spring 2015 GE FTE | 35,277.66 | (A1) | SRSD Spring GE Membership FTE |
| Fall 2015 GE FTE | 35,272.12 | (A2) | SRSD Fall GE Membership FTE |
| Blended GE FTE | 35,272.67 | (A3) | 10% Spring GE FTE(A1) + 90% Fall GE FTE(A2) |
| Spring 2015 SE FTE | 3,659.42 | (B1) | SRSD Spring SE Membership FTE |
| Fall 2015 SE FTE | 3,121.38 | (B2) | SRSD Fall SE Membership FTE |
| Blended SE FTE | 3,175.19 | (B3) | 10% Spring SE FTE(B1) + 90% Fall SE FTE(B2) |
| Total FTE BLEND | 38,447.86 | C | Add GE blend (A3) + SE blend (B3) |
| Taxable Value Information | | | |
| Non-PRE Taxable Value | \$ 3,542,557,219.80 | (D1) | Enter Current Non-PRE Value from Status Report |
| Millage Rate | 0.018 | E | |
| Comm. PP Taxable Value | \$ 476,541,301.10 | (D2) | Enter Current Comm PP Value from Status Report |
| Millage Rate | 0.006 | F | |
| Local Revenue From Millage | 66,625,277.763 | 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 | \$ 7,334.00 | (H1) | 2014 Foundation Allowance |
| Maximum 2016 Fdtn | \$ 8,019.00 | (H2) | Maximum 2014 Fdtn |
| State Share ((lesser of H1,H2)-(G/A3)) | \$ 5,445.14 | (I) | Foundation Allowance - Local Share of Foundation Allowance |
| Local Share (G/A3) | \$ 1,888.86 | (J) | NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend |
| 1995 Foundation Allowance | \$ 5,583.60 | (K1) | 1995 Foundation Allowance |
| Maximum 1995 Fdtn. | \$ 6,500.00 | (K2) | Maximum 1995 Fdtn. |
| State Share of 1995 ((lesser of K1, K2)-(G/C)) | \$ 3,850.73 | (L) | NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend |
| SE Obligation | | | |
| SE Costs | \$ 103,833,258.46 | (M1) | Estimated from Prior Year SE4096 |
| SE Transportation Costs | \$ 10,032,614.31 | (M2) | Estimated from Prior Year SE4094 |
| 1997 Section 52 | \$ 10,084,578.25 | (M3) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| 1997 Section 58 | \$ 5,972,601.14 | (M4) | Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls |
| Original SE Hold Harmless Amt. | 16,057,179.39 | (M5) | Original SE Hold Harmless Amt. |
| Current SE Costs (M1) x .0633359998 | 6,576,383.24 | (M6) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 52 HH level | 6,576,383.24 | (M7) | lesser of M3 & M6 |
| Current SE trans cost (M2) x .704165 | 7,064,615.86 | (M8) | Current cost x rate used to determine FY97 amount |
| Adjusted Sect. 58 HH level | 5,972,601.14 | (M9) | lesser of M4 & M8 |
| Adjusted SEHH level | 12,548,984.38 | (M10) | SE Hold Harmless Amt. |

| Calculations: | | | |
|---|-----------------------|------|---|
| CY Calculation Info: | | | |
| Section 20 (L x A3) | 192,064,640.54 | N1 | CY State Share Times GE Blend FTE |
| Adj for GE Non Residents | 0.00 | N2 | Estimated Adj. For Non Resident |
| Total Section 20 GE Fndtn. | 192,064,640.54 | N3 | (N1+N2) |
| SE Fdtn. (lesser of H1, H2 xB3) | 23,286,817.88 | O1 | CY Foundation Times SE Blend FTE |
| Adj for SE Non Residents | 0.00 | O2 | Estimated Adj. For Non Resident |
| Total SE Fndtn. | 23,286,817.88 | O3 | (O1+O2) |
| 51a Special Ed Costs *.286138 | 29,710,640.91 | P1 | State Obligation for Special Education Costs |
| 51a Special Ed Trans Cost *.704165 | 7,064,615.86 | P2 | State Obligation for Special Education Transportation |
| State Obligation for SE Costs | 36,775,256.77 | 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) | 228,839,897.31 | Q | |
| Breakdown of Foundation and SE Obligation | | | |
| Section 22a - Proposal A (L*C) | 148,052,324.56 | R | Proposal A Obligation |
| Section 51c (P3) | 36,775,256.77 | (P3) | Special Education Obligation based on SE Costs |
| Section 22b (Q-R-P3) | 44,012,315.98 | S | Discretionary Payment |

Notes:

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Total State Revenue Table

| Other State Worksheet | 2011-12 Per Most Recent State Aid Status Report | 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% | 2016-17 Estimate SA Status Report | Diff | Explanation for Difference > than 20% |
|---|---|-----------------------------------|----------|--|-----------------------------------|----------|---------------------------------------|-----------------------------------|--------|---------------------------------------|-----------------------------------|--------|---------------------------------------|-----------------------------------|----------|---------------------------------------|
| 1 School Lunch Related | 858,029.94 | 1,122,000.00 | 17.12% | | 1,122,000.00 | 0.00% | | 1,122,000.00 | 0.00% | | 1,122,000.00 | 0.00% | | 0.00 | -100.00% | |
| 2 Foundation (from SA Calc Worksheet Line R + Line S) Special Education (From SA Calc Worksheet Line P3.) | 362,911,030.95 | 254,274,223.96 | -27.96% | DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. | 218,853,555.91 | -13.93% | | 204,944,159.43 | -6.36% | | 192,084,940.54 | -8.28% | | #DIV/0! | #DIV/0! | |
| 3 At Risk | 56,343,838.68 | 49,071,739.00 | -12.91% | | 42,937,771.63 | -12.50% | | 39,373,936.58 | -8.30% | | 36,775,258.77 | -6.60% | | 0.00 | -100.00% | |
| 4 Math/Science | 26,115,406.88 | 26,854,473.00 | 2.83% | | 23,487,664.00 | -12.50% | | 21,547,358.00 | -8.30% | | 20,125,232.00 | -6.60% | | 0.00 | -100.00% | |
| 5 Renaissance Zone | 63,601.27 | 83,953.00 | 32.00% | Based on the data available at the time of budget adoption, DPS anticipates receiving \$84,000 for Math/Science in 2012-13. | 73,459.00 | -12.50% | | 67,382.00 | -8.30% | | 62,916.00 | -6.60% | | 0.00 | -100.00% | |
| 6 Durant | 4,571,978.48 | 4,568,914.29 | -0.11% | | 4,568,914.29 | 0.00% | | 4,568,914.29 | 0.00% | | 4,568,914.29 | 0.00% | | 0.00 | -100.00% | |
| 7 Adult | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 8 Career Tech | 4,841,529.68 | 4,798,143.16 | -0.90% | | 4,798,143.16 | 0.00% | | 4,798,143.16 | 0.00% | | 4,798,143.16 | 0.00% | | 0.00 | -100.00% | |
| 9 Headlee Obl./Data collection | 1,859,407.48 | 769,919.33 | -58.59% | Ten high schools have been closed or moved to the EAA. Subsequently, the Career Tech funding has declined. | 873,679.00 | -12.50% | | 617,794.00 | -8.30% | | 576,992.00 | -6.60% | | 0.00 | -100.00% | |
| 10 MPERS Cost offset | 1,452,507.25 | 1,248,067.92 | -14.07% | | 1,248,067.92 | 0.00% | | 1,248,067.92 | 0.00% | | 1,248,067.92 | 0.00% | | 0.00 | -100.00% | |
| 11 Best Practices incentive | 9,411,058.08 | 9,411,058.08 | 0.00% | | 8,234,676.00 | -12.50% | | 7,551,198.00 | -8.30% | | 7,052,618.00 | -6.60% | | 0.00 | -100.00% | |
| 12 Other- Explain | 8,674,494.00 | 2,700,205.00 | -59.54% | DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13. In addition, the amount received per pupil declined from \$100 in 2011-12 to \$52 in 2012-13. | 2,362,679.00 | -12.50% | | 2,166,577.00 | -8.30% | | 2,023,583.00 | -6.60% | | 0.00 | -100.00% | |
| 13 PY ADJ | 13,772,105.68 | 14,425,905.07 | 4.75% | | 12,622,658.00 | -12.50% | | 11,574,978.00 | -8.30% | | 10,811,028.00 | -6.60% | | 0.00 | -100.00% | |
| 14 Deferred State Revenue Utilized this Year | 7,782,646.52 | 1,000,000.01 | -57.19% | DPS anticipates receiving less for Prior Year Adjustments in 2012-13. | 1,000,000.01 | 0.00% | | 1,000,000.01 | 0.00% | | 1,000,000.01 | 0.00% | | 0.00 | -100.00% | |
| 15 State Revenue Rec'd This Year, Deferred to future Year (Enter as negative) | 12,766,813.13 | 3,200,000.00 | -74.34% | DPS utilized most of its Deferred State Revenue in 2011-12. | 0.00 | -100.00% | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 16 Total General Fund | -3,200,000.00 | 0.00 | -100.00% | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 17 Total All Funds | 495,366,418.00 | 372,404,601.89 | -3.97% | *This line will populate the DPS' State Revenue Line 6 | 320,859,247.91 | -2.01% | | 299,456,458.39 | -0.07% | | 281,105,593.69 | -0.05% | | #DIV/0! | #DIV/0! | |
| 18 Total All Funds | 496,324,441.94 | 373,526,601.89 | -24.74% | *This should be consistent with the Audited Financial Statements | 321,891,247.91 | -13.80% | | 300,578,458.39 | -6.85% | | 282,227,593.69 | -8.11% | | #DIV/0! | #DIV/0! | |

Notes:

- The amounts in the 2011-12 Per Most Recent State Aid Status Report column reflect the audited 2011-12 revenues.
- The amounts in the 2012-13 Estimate SA Status Report column reflect Budget Amendment # 2 (November 2012).

Federal Revenue Table

| Federal Revenues | Preliminary Actual 2011-12 | Budgeted 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% | Projected 2016-17 | Diff | Explanation for Difference > 20% |
|--------------------------------|----------------------------|------------------|----------|--|-------------------|---------|----------------------------------|-------------------|--------|----------------------------------|-------------------|--------|----------------------------------|-------------------|----------|----------------------------------|
| 1 School Lunch Related | 38,952,984.79 | 43,588,820.95 | 11.80% | | 43,588,820.95 | 0.00% | | 43,588,820.95 | 0.00% | | 43,588,820.95 | 0.00% | | 0.00 | -100.00% | |
| 2 Special Education | 25,850,691.39 | 18,209,842.00 | -29.56% | DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. | 15,933,612.00 | -12.50% | | 14,611,122.00 | -8.30% | | 13,648,788.00 | -6.60% | | 0.00 | -100.00% | |
| 3 IDEA Pre-School | 770,628.87 | 395,946.00 | -48.62% | The 2011-12 amount includes 2010-11 IDEA Pre-School funding spent during 2011-12. | 348,452.00 | -12.50% | | 317,697.00 | -8.30% | | 298,729.00 | -6.60% | | 0.00 | -100.00% | |
| 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 | 168,225,404.90 | 148,315,705.92 | -8.26% | | 129,776,243.00 | -12.50% | | 119,004,815.00 | -8.30% | | 111,150,497.00 | -6.60% | | 0.00 | -100.00% | |
| 7 Migrant | 67,444.81 | 52,659.00 | -21.92% | The 2011-12 amount includes 2010-11 Migrant funding spent during 2011-12. | 46,077.00 | -12.50% | | 42,253.00 | -8.30% | | 39,464.00 | -6.60% | | 0.00 | -100.00% | |
| 8 Title III | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 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 | 132,146.03 | 0.00 | -100.00% | DPS does not anticipate receiving any funding for Safe and Drug-Free Schools in 2012-13. | 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 | 100,000.00 | 0.00 | -100.00% | DPS does not anticipate receiving any funding for Adult Ed & Family Literacy in 2012-13. | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 14 Comprehensive School Reform | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 15 Vocational Education | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 16 Technology Literacy | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 17 Reading First | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 18 Title II | 30,337,197.45 | 17,378,610.08 | -42.72% | DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13. As a result, Title II funding is anticipated to decline accordingly. | 15,304,709.00 | -12.50% | | 13,942,718.00 | -8.30% | | 13,022,498.00 | -6.60% | | 0.00 | -100.00% | |
| 19 Headstart | 4,094,394.31 | 5,007,125.00 | 22.29% | The funding period for 2011-12 was reduced by four months due to a change in the Head Start fiscal year. | 4,381,234.00 | -12.50% | | 4,017,692.00 | -8.30% | | 3,752,431.00 | -6.60% | | 0.00 | -100.00% | |
| 20 Various Federal | 6,276,072.34 | 698,270.00 | -88.87% | The 2011-12 amount includes 2010-11 Various Federal funding spent during 2011-12. | 610,987.00 | -12.50% | | 560,275.00 | -8.30% | | 523,297.00 | -6.60% | | 0.00 | -100.00% | |
| 21 21st Century | 3,505,750.55 | 2,700,000.00 | -22.98% | The 2011-12 amount includes 2010-11 21st Century funding spent during 2011-12. | 2,362,500.00 | -12.50% | | 2,166,412.00 | -8.30% | | 2,023,428.00 | -6.60% | | 0.00 | -100.00% | |
| 22 Other | 21,141,407.74 | 11,656,614.11 | -44.86% | The 2011-12 amount includes 2010-11 Other Federal funding spent during 2011-12. In addition, DPS does not anticipate receiving any Education Jobs Funding in 2012-13. | 1,223,889.00 | -89.50% | | 1,122,307.00 | -8.30% | | 1,048,235.00 | -6.60% | | 0.00 | -100.00% | |
| 23 Deferred Federal Revenue | 0.00 | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | | 0.00 | NA | |
| 24 Total General Fund | 259,504,338.28 | 204,412,972.11 | -18.40% | | 169,885,703.08 | -16.89% | | 155,765,191.00 | -8.30% | | 145,503,387.00 | -6.80% | | 0.00 | -100.00% | |
| 25 SEFA Revenues | 289,454,223.88 | 248,001,793.05 | -14.32% | | 213,474,523.95 | -13.92% | | 189,374,011.95 | -8.61% | | 189,092,187.95 | -5.16% | | 0.00 | -100.00% | |

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

Notes:

1. The amounts in the Preliminary Actual 2011-12 column reflect the audited 2011-12 revenues.
2. The amounts in the Budgeted 2012-13 column reflect Budget Amendment # 2 (November 2012).

Instructional Summary

| | Function Code | Preliminary Actual 2011-12 | Budgeted 2012-13 | Difference | % Change | Estimated 2013-14 | Difference | % Change | Estimated 2014-15 | Difference | % Change | Estimated 2015-16 | Difference | % Change | Estimated 2016-17 | Difference | % Change |
|-----------------|---------------|----------------------------|----------------------|------------------------|----------|----------------------|-----------------------|----------|----------------------|-----------------------|----------|----------------------|-----------------------|----------|-------------------|------------------------|----------|
| Basic Inst. | 111-113 | \$231,926,651 | \$137,596,350 | (\$94,330,300) | -40.7% | \$110,389,392 | (\$27,206,959) | -19.8% | \$99,975,297 | (\$10,414,095) | -9.4% | \$91,313,498 | (\$8,661,800) | -8.7% | \$0 | (\$91,313,498) | -100.0% |
| Pre-School | 118 | \$22,883,115 | \$23,659,637 | \$776,522 | 3.4% | \$20,687,195 | (\$2,972,442) | -12.6% | \$18,970,827 | (\$1,716,368) | -8.3% | \$17,718,595 | (\$1,252,233) | -6.6% | \$0 | (\$17,718,595) | -100.0% |
| Summer School | 119 | \$5,979,914 | \$3,814,224 | (\$2,165,690) | -36.2% | \$3,325,631 | (\$488,593) | -12.8% | \$3,052,189 | (\$273,442) | -8.2% | \$2,851,026 | (\$201,164) | -6.6% | \$0 | (\$2,851,026) | -100.0% |
| Special Ed. | 122 | \$108,613,919 | \$81,104,352 | (\$27,509,567) | -25.3% | \$70,966,309 | (\$10,138,043) | -12.5% | \$65,076,106 | (\$5,890,203) | -8.3% | \$60,781,084 | (\$4,295,023) | -6.6% | \$0 | (\$60,781,084) | -100.0% |
| Other Add Needs | 125, 127 | \$141,441,616 | \$102,977,969 | (\$38,463,647) | -27.2% | \$88,578,556 | (\$14,399,413) | -14.0% | \$81,107,969 | (\$7,470,587) | -8.4% | \$75,579,043 | (\$5,528,925) | -6.8% | \$0 | (\$75,579,043) | -100.0% |
| Adult Ed. | 13x | \$2,970,334 | \$2,718,284 | (\$252,050) | -8.5% | \$2,242,403 | (\$475,891) | -17.3% | \$2,240,827 | (\$1,576) | -0.1% | \$2,238,650 | (\$2,176) | -0.1% | \$0 | (\$2,238,650) | -100.0% |
| Total | 1XX | \$513,815,549 | \$351,870,818 | (\$161,944,731) | | \$296,189,486 | (\$55,681,332) | | \$270,423,215 | (\$25,766,271) | | \$250,481,895 | (\$19,941,320) | | \$0 | (\$250,481,895) | |

Notes:

- The amounts in the Preliminary Actual 2011-12 column reflect the audited 2011-12 expenditures.
- The amounts in the Budgeted 2012-13 column reflect Budget Amendment # 2 (November 2012).
- Basic Inst. - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. In addition, 2011-12 Basic Instruction actual expenditures charged to the General Purpose Fund exceeded the budget by \$27.4 million.
- Summer School - DPS anticipates reducing its Section 31a Summer School expenditures by \$1.7 million in 2012-13.
- Special Ed. - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered.
- Other Add Needs - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered.

Note: On this tab, enter increased expenditures as positive and decreased expenditures as negative.
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 | |
|--|--|----------------------|------------------------------|----------------------|-------------------|------------------|-----------------------|
| <i>Impact of Changes in Instructional Spending</i> | | | | | | | |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | |
| 1 | Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement | -517.00 | -241.00 | -33.00 | -1.00 | 0.00 | -792.00 |
| 2 | Staffing Decrease - # of Teaching FTE lost due to Layoff | -549.00 | -122.00 | -28.00 | -3.00 | 0.00 | -702.00 |
| 3 | Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced | 48.00 | -99.00 | -19.00 | 0.00 | 51.00 | -19.00 |
| 4 | Salary Savings From Staffing Decrease | -\$60,035,716 | -\$20,665,140 | -\$4,056,080 | -\$173,668 | \$1,256,801 | -\$83,673,802 |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | |
| 5 | Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Additional Salaries From Staffing Increase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Change in MSPERS | -\$15,225,057 | -\$5,240,680 | -\$1,028,622 | -\$44,042 | \$318,725 | -\$21,219,676 |
| 8 | Change in Health Care Insurance | -\$7,198,282 | -\$2,477,750 | -\$486,324 | -\$20,823 | \$150,690 | -\$10,032,489 |
| 9 | Wage Increment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | Unemployment Costs | \$956,042 | \$606,628 | \$518,782 | \$9,462 | \$159,441 | \$2,250,356 |
| 11 | Workers Compensation | -\$811,212 | \$194,641 | \$440,512 | \$10,930 | \$109,386 | -\$55,744 |
| 12 | Wage Concessions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | One Time School Closure Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | Change in Purchased Services, Supplies and Textbooks | -\$4,437,285 | \$1,190,195 | -\$25,087,431 | \$555,496 | -\$1,126,396 | -\$28,905,421 |
| 15 | Change in Capital Outlay | -\$233,214 | -\$485,677 | -\$1,560,311 | \$0 | -\$186,922 | -\$2,466,123 |
| 16 | Program Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Dual Enrollment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | Second Chance Alternative Program | \$242,829 | \$0 | \$18,054 | \$0 | \$0 | \$260,884 |
| 19 | Other - Part-Time and Temporary Salaries | -\$330,204 | \$1,102,993 | -\$6,987,597 | -\$576,118 | -\$1,349 | -\$6,792,275 |
| 20 | Other - FICA | -\$4,592,732 | -\$1,580,883 | -\$310,290 | -\$13,286 | \$96,145 | -\$6,401,046 |
| 21 | Other - Restricted Title I and Section 31a | \$0 | \$0 | \$151,973 | \$0 | \$0 | \$151,973 |
| 22 | Other - Special Salary Payments | -\$4,831,160 | -\$153,894 | -\$76,314 | \$0 | \$0 | -\$5,061,368 |
| 23 | Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | Total | -\$96,495,990 | -\$27,509,567 | -\$38,463,647 | -\$252,050 | \$776,522 | -\$161,944,731 |

these totals must match the totals on 'Instruction' tab, column E

Notes:

* Narrative Section should explain any partial year implementation disparities.

2012-13 to 2013-14

| | Basic Inst 111-113,119 | Special Ed 122 | Other Added Needs 125,127 | Adult Ed 13x | Pre-School 118 | Total |
|--|---------------------------|----------------------|------------------------------|-------------------|---------------------|----------------------|
| Impact of Changes In Instructional Spending | | | | | | |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | |
| 1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement | -147.00 | -66.00 | -51.00 | 0.00 | 0.00 | -264.00 |
| 2 Staffing Decrease - # of Teaching FTE lost due to Layoff | -157.00 | -34.00 | -43.00 | 0.00 | 0.00 | -234.00 |
| 3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced | 14.00 | -27.00 | -29.00 | 0.00 | -75.00 | -117.00 |
| 4 Salary Savings From Staffing Decrease | -\$17,120,192 | -\$5,666,407 | -\$6,302,116 | \$0 | -\$1,833,410 | -\$30,922,125 |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | |
| 5 Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Additional Salaries From Staffing Increase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 Change in MSPERS | -\$4,999,765 | -\$1,656,840 | -\$1,875,219 | -\$797 | -\$497,491 | -\$9,030,113 |
| 8 Change in Health Care Insurance | -\$1,189,308 | -\$1,287,268 | -\$1,243,157 | \$0 | -\$436,594 | -\$4,156,327 |
| 9 Wage Increment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 Unemployment Costs | -\$202,684 | -\$75,829 | -\$74,890 | -\$34 | -\$20,048 | -\$373,484 |
| 11 Workers Compensation | -\$241,433 | -\$95,341 | -\$88,919 | -\$40 | -\$23,704 | -\$449,437 |
| 12 Wage Concessions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 One Time School Closure Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 Change in Purchased Services, Supplies and Textbooks | -\$836,435 | -\$415,458 | -\$3,569,448 | -\$471,675 | -\$20,733 | -\$5,313,750 |
| 15 Change in Capital Outlay | -\$16,975 | -\$46,348 | -\$8,208 | \$0 | -\$344 | -\$71,874 |
| 16 Program Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 Dual Enrollment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 Second Chance Alternative Program | -\$118,516 | \$0 | -\$1,887 | \$0 | \$0 | -\$120,403 |
| 19 Other - Part-Time and Temporary Salaries | -\$1,553,320 | -\$428,390 | -\$680,088 | -\$3,098 | \$0 | -\$2,664,886 |
| 20 Other - FICA | -\$1,415,686 | -\$466,172 | -\$536,486 | -\$237 | -\$140,118 | -\$2,558,699 |
| 21 Other - Restricted Title I and Section 31a | \$0 | \$0 | -\$18,997 | \$0 | \$0 | -\$18,997 |
| 22 Other - Special Salary Payments | -\$1,237 | \$0 | \$0 | \$0 | \$0 | -\$1,237 |
| 23 Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 Total | -\$27,695,551 | -\$10,138,043 | -\$14,399,413 | -\$475,881 | -\$2,972,442 | -\$55,681,332 |

these totals must match the totals on 'Instruction' tab, column H

Notes:

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 | |
|--|--|----------------------|------------------------------|---------------------|-----------------|---------------------|----------------------|
| Impact of Changes In Instructional Spending | | | | | | | |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | |
| 1 | Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement | -70.00 | -38.00 | -28.00 | 0.00 | 0.00 | -136.00 |
| 2 | Staffing Decrease - # of Teaching FTE lost due to Layoff | -75.00 | -20.00 | -23.00 | 0.00 | 0.00 | -118.00 |
| 3 | Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced | 6.00 | -16.00 | -16.00 | 0.00 | -43.00 | -69.00 |
| 4 | Salary Savings From Staffing Decrease | -\$8,152,113 | -\$3,292,182 | -\$3,450,064 | \$0 | -\$1,058,730 | -\$15,953,090 |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | |
| 5 | Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Additional Salaries From Staffing Increase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Change in MSPERS | -\$2,290,008 | -\$962,624 | -\$980,939 | -\$427 | -\$287,322 | -\$4,521,320 |
| 8 | Change in Health Care Insurance | -\$79,815 | -\$747,903 | -\$635,214 | \$0 | -\$252,981 | -\$1,715,912 |
| 9 | Wage Increment | \$1,442,914 | \$120,691 | \$140,606 | \$676 | \$1,087 | \$1,705,973 |
| 10 | Unemployment Costs | -\$91,997 | -\$44,056 | -\$39,573 | -\$18 | -\$11,577 | -\$187,222 |
| 11 | Workers Compensation | -\$108,932 | -\$55,393 | -\$46,999 | -\$22 | -\$13,688 | -\$225,033 |
| 12 | Wage Concessions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | One Time School Closure Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | Change in Purchased Services, Supplies and Textbooks | -\$310,126 | -\$362,072 | -\$1,957,886 | \$0 | -\$12,046 | -\$2,642,130 |
| 15 | Change in Capital Outlay | -\$9,799 | -\$26,928 | -\$4,769 | \$0 | -\$200 | -\$41,696 |
| 16 | Program Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Dual Enrollment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | Second Chance Alternative Program | -\$63,454 | \$0 | -\$1,010 | \$0 | \$0 | -\$64,464 |
| 19 | Other - Part-Time and Temporary Salaries | -\$377,254 | -\$248,889 | -\$202,847 | -\$1,659 | \$0 | -\$830,648 |
| 20 | Other - FICA | -\$646,360 | -\$270,846 | -\$280,854 | -\$127 | -\$80,913 | -\$1,279,100 |
| 21 | Other - Restricted Title I and Section 31a | \$0 | \$0 | -\$11,037 | \$0 | \$0 | -\$11,037 |
| 22 | Other - Special Salary Payments | -\$593 | \$0 | \$0 | \$0 | \$0 | -\$593 |
| 23 | Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | Total | -\$10,687,536 | -\$5,890,203 | -\$7,470,587 | -\$1,576 | -\$1,716,368 | -\$25,766,271 |

these totals must match the totals on 'Instruction' tab, column K

Notes:

h

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 | |
|--|--|---------------------|------------------------------|---------------------|-----------------|---------------------|----------------------|
| Impact of Changes In Instructional Spending | | | | | | | |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | |
| 1 | Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement | -52.00 | -28.00 | -20.00 | 0.00 | 0.00 | -100.00 |
| 2 | Staffing Decrease - # of Teaching FTE lost due to Layoff | -55.00 | -14.00 | -17.00 | 0.00 | 0.00 | -86.00 |
| 3 | Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced | 5.00 | -12.00 | -11.00 | 0.00 | -31.00 | -49.00 |
| 4 | Salary Savings From Staffing Decrease | -\$6,008,188 | -\$2,400,596 | -\$2,519,780 | \$0 | -\$772,029 | -\$11,700,593 |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | |
| 5 | Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Additional Salaries From Staffing Increase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Change in MSPERS | -\$1,687,269 | -\$701,927 | -\$716,372 | -\$412 | -\$209,516 | -\$3,315,496 |
| 8 | Change in Health Care Insurance | \$186,096 | -\$545,356 | -\$435,829 | \$0 | -\$184,334 | -\$979,423 |
| 9 | Wage Increment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | Unemployment Costs | -\$67,790 | -\$32,125 | -\$28,902 | -\$18 | -\$8,442 | -\$137,276 |
| 11 | Workers Compensation | -\$80,257 | -\$40,392 | -\$34,325 | -\$21 | -\$9,981 | -\$164,976 |
| 12 | Wage Concessions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | One Time School Closure Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | Change in Purchased Services, Supplies and Textbooks | -\$384,490 | -\$176,010 | -\$1,428,087 | \$0 | -\$8,784 | -\$1,997,372 |
| 15 | Change in Capital Outlay | -\$7,147 | -\$19,636 | -\$3,477 | \$0 | -\$146 | -\$30,405 |
| 16 | Program Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Dual Enrollment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | Second Chance Alternative Program | -\$61,318 | \$0 | -\$976 | \$0 | \$0 | -\$62,295 |
| 19 | Other - Part-Time and Temporary Salaries | -\$275,960 | -\$181,485 | -\$148,016 | -\$1,603 | \$0 | -\$607,064 |
| 20 | Other - FICA | -\$476,205 | -\$197,496 | -\$205,112 | -\$123 | -\$59,002 | -\$937,937 |
| 21 | Other - Restricted Title I and Section 31a | \$0 | \$0 | -\$8,048 | \$0 | \$0 | -\$8,048 |
| 22 | Other - Special Salary Payments | -\$435 | \$0 | \$0 | \$0 | \$0 | -\$435 |
| 23 | Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | Total | -\$8,862,963 | -\$4,295,023 | -\$5,528,925 | -\$2,176 | -\$1,252,233 | -\$19,941,320 |

these totals must match the totals on 'Instruction' tab, column N

Notes:

Support Services Summary

| | Function Code | Preliminary Actual 2011-12 | Budgeted 2012-13 | Difference | % Change | Estimated 2013-14 | Difference | % Change | Estimated 2014-15 | Difference | % Change | Estimated 2015-16 | Difference | % Change | Estimated 2016-17 | Difference | % Change |
|-----------------|---------------|-------------------------------|---------------------|-----------------|----------|----------------------|----------------|----------|----------------------|----------------|-------------|----------------------|----------------|-------------|----------------------|-----------------|-------------|
| Pupil | 21X | \$62,971,856 | \$58,719,258 | (\$4,252,598) | -6.75% | \$50,058,156 | (\$8,661,102) | -14.75% | \$46,061,417 | (\$3,996,739) | -7.98% | \$43,074,119 | (\$2,987,298) | -6.49% | \$0 | (\$43,074,119) | -100.00% |
| Instructional | 22X | \$71,578,709 | \$58,841,746 | (\$12,736,963) | -17.79% | \$47,537,394 | (\$11,304,352) | -19.21% | \$43,886,650 | (\$3,650,744) | -7.68% | \$41,153,044 | (\$2,733,605) | -6.23% | \$0 | (\$41,153,044) | -100.00% |
| General | 23X | \$8,257,115 | \$8,452,483 | \$195,368 | 2.37% | \$6,398,281 | (\$2,054,202) | -24.30% | \$5,994,092 | (\$404,189) | -6.32% | \$5,655,988 | (\$338,103) | -5.64% | \$0 | (\$5,655,988) | -100.00% |
| School | 24X | \$50,061,313 | \$39,109,541 | (\$10,951,772) | -21.88% | \$31,739,406 | (\$7,370,136) | -18.84% | \$30,526,201 | (\$1,213,204) | -3.82% | \$28,960,865 | (\$1,565,336) | -5.13% | \$0 | (\$28,960,865) | -100.00% |
| Business | 25X | \$17,145,564 | \$14,655,899 | (\$2,489,665) | -14.52% | \$10,890,299 | (\$3,765,600) | -25.89% | \$10,236,676 | (\$653,623) | -6.00% | \$9,685,844 | (\$550,832) | -5.38% | \$0 | (\$9,685,844) | -100.00% |
| Ops./Maint. | 26X | \$79,043,010 | \$68,379,292 | (\$10,663,718) | -13.49% | \$57,069,548 | (\$11,309,744) | -16.54% | \$53,878,722 | (\$3,190,827) | -5.59% | \$51,003,238 | (\$2,875,483) | -5.34% | \$0 | (\$51,003,238) | -100.00% |
| Transportation | 27X | \$35,948,007 | \$25,386,261 | (\$10,561,746) | -29.38% | \$18,542,227 | (\$6,844,033) | -28.96% | \$17,539,477 | (\$1,002,750) | -5.41% | \$16,828,236 | (\$711,242) | -4.06% | \$0 | (\$16,828,236) | -100.00% |
| Central | 28X | \$35,948,026 | \$27,926,011 | (\$8,022,015) | -22.32% | \$17,148,536 | (\$10,777,475) | -38.59% | \$15,941,300 | (\$1,207,237) | -7.04% | \$15,022,559 | (\$918,740) | -5.76% | \$0 | (\$15,022,559) | -100.00% |
| Other | 29X | \$2,020,678 | \$2,054,374 | \$33,696 | 1.67% | \$1,463,595 | (\$590,779) | -28.76% | \$1,364,906 | (\$98,690) | -6.74% | \$1,278,216 | (\$86,690) | -6.35% | \$0 | (\$1,278,216) | -100.00% |
| Community Svc. | 30X | \$4,599,477 | \$4,533,792 | (\$65,685) | -1.43% | \$3,768,880 | (\$764,911) | -16.87% | \$3,456,063 | (\$312,817) | -8.30% | \$3,227,963 | (\$228,100) | -6.60% | \$0 | (\$3,227,963) | -100.00% |
| Outgoing | 41X, 42X, 43X | \$0 | \$3,232,368 | \$3,232,368 | #DIV/0! | \$3,232,368 | \$0 | 0.00% | \$3,232,368 | \$0 | 0.00% | \$3,232,368 | \$0 | 0.00% | \$0 | (\$3,232,368) | -100.00% |
| Facilities Acq. | 45X | \$125,966 | \$100,000 | (\$25,966) | -20.61% | \$87,500 | (\$12,500) | -12.50% | \$80,238 | (\$7,263) | -8.30% | \$74,942 | (\$5,296) | -6.60% | \$0 | (\$74,942) | -100.00% |
| Debt Service | 51X | \$193,897,236 | \$53,001,761 | (\$140,895,475) | -72.67% | \$53,001,761 | \$0 | 0.00% | \$53,001,761 | \$0 | 0.00% | \$53,001,761 | \$0 | 0.00% | \$0 | (\$53,001,761) | -100.00% |
| Fund Mod. | 60X | \$3,452,526 | \$9,571,631 | \$6,119,105 | 177.24% | \$8,375,177 | (\$1,198,454) | -12.50% | \$7,680,037 | (\$695,140) | -8.30% | \$7,173,155 | (\$506,882) | -6.60% | \$0 | (\$7,173,155) | -100.00% |
| | | \$565,049,484 | \$373,964,416 | (\$191,085,068) | | \$309,313,128 | (\$64,651,289) | | \$292,879,907 | (\$16,433,221) | | \$279,372,298 | (\$13,507,609) | | \$0 | (\$279,372,298) | |

Notes:

- The amounts in the Preliminary Actual 2011-12 column reflect the audited 2011-12 expenditures.
- The amounts in the Budgeted 2012-13 column reflect Budget Amendment # 2 (November 2012).
- School Administration - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. Subsequently, this reduced the number of Principals, Assistant Principals and clericals in the 2012-13 budget.
- Transportation - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. With the reduction in the number of students, DPS reduced its transportation budget accordingly.
- Central Support - DPS' enrollment dropped by 24.55% between 2011-12 and 2012-13 because of 15 schools being moved to the EAA, nine schools being closed and two schools being chartered. In addition, DPS lost students due to normal attrition. In addition, DPS anticipates spending \$2.0 million less in Special Salary Payments and severance pay in 2012-13.
- Outgoing - In 2012-13, DPS anticipates paying fines for the Termination Incentive Payment Plan (\$2.2 million) and for failing to meet the Attendance Requirement (\$1.0 million).
- Facilities Acq. - DPS anticipates receiving less funding for Facilities Acquisition in 2012-13.
- Debt Service - The 2011-12 expenditures include \$141.1 million paid to a Bond Escrow Agent.

Detail of Changes in Support Functions From Prior Year

Note: On this tab, enter increased expenditures as positive and decreased expenditures as negative.

| 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 30x | Outgoing 40x | Fund Mod 60x | Total | |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | | | | | | | | |
| 1 | Staffing Decrease due to Attrition/Retirement | -37.00 | -97.00 | 7.00 | -18.00 | 14.00 | -5.00 | 1.00 | -22.00 | 0.00 | 0.00 | 0.00 | (157.00) | |
| 2 | Staffing Decrease due to Layoff | -9.00 | -27.00 | 0.00 | -19.00 | 0.00 | 0.00 | -7.00 | 0.00 | 0.00 | 0.00 | 0.00 | (62.00) | |
| 3 | Funded Vacancies (FTE) Included Above | -8.00 | -44.00 | 7.00 | -2.00 | 14.00 | 0.00 | 1.00 | -6.00 | 0.00 | 0.00 | 0.00 | (38.00) | |
| 4 | Savings from Staff Decrease | \$ (2,689,255) | \$ (6,594,018) | \$ 652,339 | \$ (1,876,196) | \$ 947,693 | \$ (227,945) | \$ 19,738 | \$ (1,672,836) | \$ - | \$ - | \$ - | \$ (11,440,480) | |
| <i>Lines 5-8 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | | | | | | | | |
| 5 | Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | |
| 6 | Additional Salaries From Staffing Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7 | Change in MSPERS | \$ (681,995) | \$ (1,672,243) | \$ 165,433 | \$ (475,803) | \$ 240,335 | \$ (57,807) | \$ 5,006 | \$ (424,231) | \$ (14,480) | \$ (5,956) | \$ - | \$ (2,921,742) | |
| 8 | Change in Health Care Insurance | \$ (322,442) | \$ (790,623) | \$ 78,215 | \$ (224,956) | \$ 113,628 | \$ (27,331) | \$ 2,367 | \$ (200,573) | \$ (6,846) | \$ (2,816) | \$ - | \$ (1,381,376) | |
| 9 | Wage Increment - Support Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 10 | Wage Concessions | \$ 1,277,864 | \$ 2,785,068 | \$ (34,318) | \$ 1,728,672 | \$ 271,549 | \$ 465,779 | \$ 187,712 | \$ 716,331 | \$ 503,091 | \$ 19,933 | \$ - | \$ 7,921,680 | |
| 11 | Unemployment Costs | \$ 383,608 | \$ 317,965 | \$ 38,315 | \$ 260,321 | \$ (5,686,556) | \$ 67,646 | \$ 22,977 | \$ 58,280 | \$ 10,103 | \$ 1,866 | \$ - | \$ (4,525,476) | |
| 12 | Change in Worker's Compensation / Risk Management | \$ 408,418 | \$ 346,788 | \$ 40,164 | \$ 264,099 | \$ (1,521,623) | \$ (471,642) | \$ (254,789) | \$ 12,372 | \$ 2,265 | \$ - | \$ - | \$ (1,345,572) | |
| 13 | Part-Time Support Staff | \$ 52,805 | \$ (710,484) | \$ (8,407) | \$ 113,898 | \$ 8,841 | \$ (280,244) | \$ (90,879) | \$ (153,620) | \$ 0 | \$ - | \$ - | \$ (1,068,090) | |
| 14 | Change in Temporary Salaries | \$ (571,522) | \$ 267,309 | \$ 6,517 | \$ (122,347) | \$ - | \$ (115,717) | \$ (275,068) | \$ 374,758 | \$ (39,098) | \$ (23,487) | \$ - | \$ (498,654) | |
| 15 | Change in Compliance Workers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 16 | Change Purchased Services, Supplies, Dues and Fees | \$ (1,185,667) | \$ (2,626,132) | \$ (608,163) | \$ (371,038) | \$ 1,859,996 | \$ (13,733,735) | \$ (9,907,190) | \$ (4,418,916) | \$ (427,077) | \$ (260,117) | \$ 71,023 | \$ (31,607,017) | |
| 17 | Change in Capital Outlay | \$ 35,695 | \$ (815,804) | \$ - | \$ (9,098,557) | \$ (18,796) | \$ - | \$ - | \$ 23,158 | \$ - | \$ (8,625) | \$ (96,989) | \$ (9,979,918) | |
| 18 | Utilities | \$ - | \$ - | \$ - | \$ - | \$ 5,132,959 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,132,959 | |
| 19 | School Closure Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 20 | School Closure Savings # of Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 21 | Increase in Transportation due to No Child Left Behind | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 22 | Other - FICA | \$ (205,728) | \$ (504,442) | \$ 49,904 | \$ (143,529) | \$ 72,499 | \$ (17,438) | \$ 1,510 | \$ (127,972) | \$ (4,368) | \$ (1,797) | \$ - | \$ (881,361) | |
| 23 | Other - Debt Service, Settlements, Indirect Reimbursement | \$ - | \$ - | \$ 11,000 | \$ - | \$ ##### | \$ - | \$ - | \$ (26,839) | \$ - | \$ 202,731 | \$ 3,232,368 | \$ 6,119,105 | \$ (131,650,881) |
| 24 | Other - Telephone Expense, Special Salary Payments | \$ (754,378) | \$ (2,740,348) | \$ (195,632) | \$ (1,006,335) | \$ 166,538 | \$ (348,261) | \$ (56,276) | \$ (1,914,764) | \$ - | \$ 10,317 | \$ - | \$ (6,839,140) | |
| 25 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 26 | Total (\$/B Consistent with Change in DEP) | \$ (4,252,598) | \$ (12,736,963) | \$ 195,368 | \$ (10,951,772) | \$ ##### | \$ (10,663,718) | \$ (10,561,746) | \$ (8,022,015) | \$ 33,696 | \$ (65,685) | \$ 3,206,401 | \$ (191,085,068) | |

these totals must match the totals on 'Support' tab, column E

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 |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | | | | | | | |
| 1 Staffing Decrease due to Attrition/Retirement | -72.00 | -65.00 | -6.00 | -29.00 | -9.00 | -19.00 | -3.00 | -12.00 | 0.00 | 0.00 | 0.00 | | \$ (215) |
| 2 Staffing Decrease due to Layoff | -16.00 | -18.00 | 0.00 | -30.00 | -5.00 | 0.00 | 0.00 | -4.00 | 0.00 | 0.00 | 0.00 | | \$ (73) |
| 3 Funded Vacancies (FTE) Included Above | -16.00 | -29.00 | 0.00 | -3.00 | -1.00 | -1.00 | 0.00 | -3.00 | 0.00 | 0.00 | 0.00 | | \$ (53) |
| 4 Savings from Staff Decrease | \$ (5,195,162) | \$ (4,442,089) | \$ (552,499) | \$ (2,971,233) | \$ (986,564) | \$ (851,065) | \$ (36,460) | \$ (969,224) | \$ - | \$ - | \$ - | | \$ (16,004,296) |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | | | | | | | |
| 5 Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | - |
| 6 Additional Salaries From Staffing Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 7 Change in MSPERS | \$ (1,407,892) | \$ (1,290,951) | \$ (143,189) | \$ (789,809) | \$ (262,679) | \$ (235,057) | \$ (83,423) | \$ (306,346) | \$ (42,644) | \$ (7,290) | \$ - | | \$ (4,569,281) |
| 8 Change in Health Care Insurance | \$ (790,241) | \$ (719,254) | \$ (13,331) | \$ (151,855) | \$ (35,850) | \$ (108,614) | \$ (51,622) | \$ (61,983) | \$ 0 | \$ (3,938) | \$ - | | \$ (1,936,687) |
| 9 Wage Increment - Support Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 10 Wage Concessions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 11 Unemployment Costs | \$ (57,596) | \$ (50,417) | \$ (6,081) | \$ (37,708) | \$ (10,507) | \$ (9,440) | \$ (3,534) | \$ (12,573) | \$ (1,554) | \$ (233) | \$ - | | \$ (189,642) |
| 12 Change in Worker's Compensation / Risk Management | \$ (69,511) | \$ (61,114) | \$ (7,200) | \$ (41,345) | \$ (12,426) | \$ (11,180) | \$ (4,185) | \$ (15,306) | \$ (1,903) | \$ (283) | \$ - | | \$ (224,453) |
| 13 Part-Time Support Staff | \$ (26,873) | \$ (209,363) | \$ (0) | \$ (67,365) | \$ (5,777) | \$ (71,920) | \$ (0) | \$ (32,869) | \$ (141,254) | \$ (24,089) | \$ - | | \$ (579,510) |
| 14 Change in Temporary Salaries | \$ (0) | \$ (211,262) | \$ (1,002) | \$ (27,143) | \$ - | \$ (2,503) | \$ (285,229) | \$ (165,377) | \$ (2,768) | \$ - | \$ - | | \$ (695,285) |
| 15 Change in Compliance Workers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 Change Purchased Services, Supplies, Dues and Fees | \$ (707,505) | \$ (3,370,651) | \$ (1,288,557) | \$ (837,521) | \$ (2,320,510) | \$ (8,387,663) | \$ (6,354,971) | \$ (9,095,021) | \$ (389,638) | \$ (694,786) | \$ (12,500) | | \$ (33,459,322) |
| 17 Change in Capital Outlay | \$ (8,275) | \$ (300,906) | \$ - | \$ (2,200,000) | \$ (3,362) | \$ - | \$ - | \$ (15,143) | \$ - | \$ - | \$ - | | \$ (2,527,686) |
| 18 Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,563,041) | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ (1,563,041) |
| 19 School Closure Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 School Closure Savings # of Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 Increase in Transportation due to No Child Left Behind | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 22 Other - FICA | \$ (398,047) | \$ (369,111) | \$ (42,343) | \$ (234,975) | \$ (75,961) | \$ (69,261) | \$ (24,609) | \$ (90,309) | \$ (11,018) | \$ (2,315) | \$ - | | \$ (1,317,948) |
| 23 Other - Debt Service, Settlements, Indirect Reimbursement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (25,341) | \$ - | \$ (1,196,454) | \$ (1,221,795) |
| 24 Other - Telephone Expense, Special Salary Payments | \$ (0) | \$ (279,235) | \$ (0) | \$ (11,182) | \$ (51,965) | \$ - | \$ - | \$ (13,323) | \$ - | \$ (6,636) | \$ - | | \$ (362,340) |
| 25 Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 26 Total (\$/B Consistent with Change in DEP) | \$ (8,661,102) | \$ (11,304,352) | \$ (2,054,202) | \$ (7,370,136) | \$ (3,765,600) | \$ (11,309,744) | \$ (6,844,033) | \$ (10,777,475) | \$ (590,779) | \$ (764,911) | \$ (12,500) | \$ (1,196,454) | \$ (64,651,289) |

these totals must match the totals on 'Support' tab, column H

Notes:

Detail of Changes in Support Functions From Prior Year

| Reconciliation from 2013-14 to 2014-15 | | | | | | | | | | | | | |
|--|-----------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|--------------------|---------------------|-------------------|---------------------|------------------------|
| | Pupil 21x | Instructional 22x | General 23x | School 24x | Business 25x | Ops./Maint. 26x | Trans. 27x | Central 28x | Other 29x | Comm 3xx | Outgoing 4xx | Fund Mod 6xx | Total |
| <i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i> | | | | | | | | | | | | | |
| 1 Staffing Decrease due to Attrition/Retirement | -34.00 | -27.00 | -3.00 | -12.00 | -5.00 | -10.00 | -1.00 | -4.00 | 0.00 | 0.00 | 0.00 | | \$ (96) |
| 2 Staffing Decrease due to Layoff | -8.00 | -8.00 | 0.00 | -13.00 | -2.00 | 0.00 | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | | \$ (32) |
| 3 Funded Vacancies (FTE) Included Above | -8.00 | -12.00 | 0.00 | -1.00 | -1.00 | -1.00 | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | | \$ (24) |
| 4 Savings from Staff Decrease | \$ (2,426,733) | \$ (1,860,047) | \$ (239,492) | \$ (1,262,014) | \$ (421,972) | \$ (425,760) | \$ (16,273) | \$ (329,706) | \$ - | \$ - | \$ - | | \$ (6,981,997) |
| <i>Lines 5-8 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | | | | | | | |
| 5 Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | - |
| 6 Additional Salaries From Staffing Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 7 Change in MSPERS | \$ (661,111) | \$ (556,011) | \$ (62,154) | \$ (337,506) | \$ (112,240) | \$ (118,690) | \$ (37,233) | \$ (98,623) | \$ (19,033) | \$ (4,235) | \$ - | | \$ (2,006,835) |
| 8 Change in Health Care Insurance | \$ (327,910) | \$ (202,479) | \$ 4,750 | \$ 103,550 | \$ 23,573 | \$ (29,900) | \$ 38,786 | \$ 3,659 | \$ 0 | \$ (2,288) | \$ - | | \$ (388,256) |
| 9 Wage Increment - Support Services | \$ 59,078 | \$ 87,630 | \$ 70,223 | \$ 481,800 | \$ 133,025 | \$ 78,003 | \$ 44,231 | \$ 91,068 | \$ 20,338 | \$ 0 | \$ - | | \$ 1,065,396 |
| 10 Wage Concessions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 11 Unemployment Costs | \$ (26,683) | \$ (21,527) | \$ (2,636) | \$ (13,949) | \$ (4,657) | \$ (4,775) | \$ (1,577) | \$ (4,013) | \$ (693) | \$ (136) | \$ - | | \$ (80,646) |
| 12 Change in Worker's Compensation / Risk Management | \$ (31,554) | \$ (25,705) | \$ (3,121) | \$ (16,546) | \$ (5,507) | \$ (5,656) | \$ (1,868) | \$ (4,995) | \$ (849) | \$ (165) | \$ - | | \$ (95,966) |
| 13 Part-Time Support Staff | \$ (10,157) | \$ (115,242) | \$ (0) | \$ (16,568) | \$ (2,578) | \$ (32,158) | \$ (0) | \$ (6,554) | \$ (63,043) | \$ (13,996) | \$ - | | \$ (260,297) |
| 14 Change in Temporary Salaries | \$ (0) | \$ (19,761) | \$ (447) | \$ (14,315) | \$ - | \$ (1,312) | \$ (127,301) | \$ (39,619) | \$ (1,236) | \$ - | \$ - | | \$ (203,990) |
| 15 Change in Compliance Workers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 Change Purchased Services, Supplies, Dues and Fees | \$ (381,105) | \$ (691,846) | \$ (152,955) | \$ (38,773) | \$ (207,238) | \$ (1,648,593) | \$ (890,533) | \$ (780,146) | \$ (29,256) | \$ (272,074) | \$ (7,263) | | \$ (5,099,782) |
| 17 Change in Capital Outlay | \$ (4,808) | \$ (10,050) | \$ - | \$ - | \$ (373) | \$ - | \$ - | \$ (1,232) | \$ - | \$ - | \$ - | | \$ (16,463) |
| 18 Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (967,142) | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ (967,142) |
| 19 School Closure Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 School Closure Savings # of Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 Increase in Transportation due to No Child Left Behind | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 22 Other - FICA | \$ (185,755) | \$ (157,561) | \$ (18,355) | \$ (98,883) | \$ (32,478) | \$ (34,843) | \$ (10,983) | \$ (29,335) | \$ (4,917) | \$ (1,345) | \$ - | | \$ (574,457) |
| 23 Other - Debt Service, Settlements, Indirect Reimbursement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (14,723) | \$ - | | \$ (709,863) |
| 24 Other - Telephone Expense, Special Salary Payments | \$ (0) | \$ (78,145) | \$ (0) | \$ (0) | \$ (23,178) | \$ (0) | \$ - | \$ (7,741) | \$ - | \$ (3,855) | \$ - | | \$ (112,920) |
| 25 Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 26 Total (\$/B Consistent with Change in DEP) | \$ (3,996,739) | \$ (3,650,744) | \$ (404,189) | \$ (1,213,204) | \$ (653,623) | \$ (3,190,827) | \$ (1,002,750) | \$ (1,207,237) | \$ (98,690) | \$ (312,817) | \$ (7,263) | \$ (695,140) | \$ (16,433,221) |

these totals must match the totals on 'Support' tab, column K

Notes:

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| |
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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 30x | Outgoing 40x | Fund Mod 60x | Total |
|--|----------------|----------------------|----------------|----------------|-----------------|---------------------|---------------|----------------|--------------|--------------|-----------------|-----------------|----------------|
| <i>Lines 1-4 below refer to staffing cuts and should be entered as neqative numbers</i> | | | | | | | | | | | | | |
| 1 Staffing Decrease due to Attrition/Retirement | -25.00 | -20.00 | -2.00 | -11.00 | -3.00 | -7.00 | -1.00 | -3.00 | 0.00 | 0.00 | 0.00 | | \$ (72) |
| 2 Staffing Decrease due to Layoff | -6.00 | -6.00 | 0.00 | -12.00 | -2.00 | 0.00 | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | | \$ (27) |
| 3 Funded Vacancies (FTE) Included Above | -6.00 | -9.00 | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | | \$ (17) |
| 4 Savings from Staff Decrease | \$ (1,796,234) | \$ (1,362,586) | \$ (175,898) | \$ (1,189,332) | \$ (309,962) | \$ (311,711) | \$ (11,955) | \$ (242,062) | \$ - | \$ - | \$ - | | \$ (5,399,740) |
| <i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i> | | | | | | | | | | | | | |
| 5 Staffing Increase - # of Teaching FTE added | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | - |
| 6 Additional Salaries From Staffing Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 7 Change in MSPERS | \$ (489,420) | \$ (407,081) | \$ (45,649) | \$ (318,274) | \$ (82,448) | \$ (86,961) | \$ (27,355) | \$ (72,384) | \$ (13,983) | \$ (3,088) | \$ - | | \$ (1,545,642) |
| 8 Change in Health Care Insurance | \$ (231,541) | \$ (132,685) | \$ 9,862 | \$ 128,186 | \$ 39,712 | \$ (4,799) | \$ 63,501 | \$ 14,916 | \$ 0 | \$ (1,568) | \$ - | | \$ (114,515) |
| 9 Wage Increment - Support Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 10 Wage Concessions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 11 Unemployment Costs | \$ (19,726) | \$ (15,766) | \$ (1,936) | \$ (13,125) | \$ (3,421) | \$ (3,496) | \$ (1,159) | \$ (2,946) | \$ (509) | \$ (99) | \$ - | | \$ (62,182) |
| 12 Change in Worker's Compensation / Risk Management | \$ (23,327) | \$ (18,825) | \$ (2,293) | \$ (15,569) | \$ (4,045) | \$ (4,140) | \$ (1,372) | \$ (3,665) | \$ (624) | \$ (120) | \$ - | | \$ (73,981) |
| 13 Part-Time Support Staff | \$ (8,124) | \$ (84,038) | \$ (0) | \$ (14,598) | \$ (1,894) | \$ (23,709) | \$ (0) | \$ (4,779) | \$ - | \$ - | \$ - | | \$ (137,142) |
| 14 Change in Temporary Salaries | \$ (0) | \$ (14,409) | \$ (329) | \$ (12,060) | \$ - | \$ (1,211) | \$ (93,527) | \$ (29,108) | \$ (47,225) | \$ (10,206) | \$ - | | \$ (208,075) |
| 15 Change in Compliance Workers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 Change Purchased Services, Supplies, Dues and Fees | \$ (277,874) | \$ (518,534) | \$ (108,379) | \$ (37,541) | \$ (147,702) | \$ (1,177,929) | \$ (631,305) | \$ (550,630) | \$ (20,736) | \$ (198,391) | \$ (5,296) | | \$ (3,674,317) |
| 17 Change in Capital Outlay | \$ (3,506) | \$ (7,328) | \$ - | \$ - | \$ (194) | \$ - | \$ - | \$ (905) | \$ - | \$ - | \$ - | | \$ (11,933) |
| 18 Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,235,995) | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ (1,235,995) |
| 19 School Closure Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 School Closure Savings # of Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 Increase in Transportation due to No Child Left Behind | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 22 Other - FICA | \$ (137,547) | \$ (115,371) | \$ (13,481) | \$ (93,024) | \$ (23,857) | \$ (25,532) | \$ (8,069) | \$ (21,533) | \$ (3,613) | \$ (981) | \$ - | | \$ (443,009) |
| 23 Other - Debt Service, Settlements, Indirect Reimbursement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (10,736) | \$ - | | \$ (517,618) |
| 24 Other - Telephone Expense, Special Salary Payments | \$ (0) | \$ (56,982) | \$ (0) | \$ (0) | \$ (17,022) | \$ 0 | \$ - | \$ (5,644) | \$ - | \$ (2,811) | \$ - | | \$ (82,460) |
| 25 Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 26 Total (\$/B Consistent with Change in DEP) | \$ (2,987,298) | \$ (2,733,605) | \$ (338,103) | \$ (1,565,336) | \$ (550,832) | \$ (2,875,483) | \$ (711,242) | \$ (918,740) | \$ (86,690) | \$ (228,100) | \$ (5,296) | | \$ (506,882) |

these totals must match the totals on 'Support' tab, column N

Notes:

Deficit Elimination Plan

Detroit Public Schools

| Account | Preliminary Actual 2011-12 | Board Adopted 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) | Target Budget 2016-17 | Yearly Increase (Decrease) | % Increase (Decrease) | |
|---------|--|------------------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|---------|
| 1 | Beginning Fund Equity: | (\$283,929,319) | (\$76,303,384) | | (\$72,283,849) | | | (\$46,876,180) | | | (\$21,737,188) | | | \$2,833,554 | | | |
| 2 | Add: Revenues | | | | | | | | | | | | | | | | |
| 3 | 11x Local Sources | \$104,289,991 | \$93,750,847 | (\$10,539,145) | -10.11% | \$83,225,340 | (\$10,525,506) | -11.23% | \$90,096,722 | (\$3,128,618) | -3.76% | \$77,302,219 | (\$2,794,503) | \$0 | (\$77,302,219) | -100.00% | |
| 4 | 51x Local Rec'd Thru Another Public Sch. | \$46,746,877 | \$54,755,364 | \$9,008,487 | 19.69% | \$50,058,990 | (\$4,656,374) | -9.50% | \$46,272,774 | (\$3,826,216) | -7.64% | \$43,482,772 | (\$2,790,002) | \$0 | (\$43,482,772) | -100.00% | |
| 5 | 52x 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 | \$495,366,418 | \$372,404,602 | (\$122,961,816) | -24.82% | \$320,869,248 | (\$51,536,354) | -13.84% | \$299,456,458 | (\$21,412,790) | -6.67% | \$281,105,694 | (\$18,350,865) | \$0 | \$0 | \$0 | 0.00% |
| 7 | 4xx Federal Sources | \$250,501,338 | \$204,412,972 | (\$46,088,366) | -18.40% | \$169,886,703 | (\$84,627,269) | -16.89% | \$155,786,191 | (\$14,100,512) | -8.30% | \$145,503,967 | (\$10,281,824) | \$0 | \$0 | \$0 | 0.00% |
| 8 | 52x-5xx Incoming Transfers & Other | \$390,586,339 | \$4,530,985 | (\$386,055,354) | -98.84% | \$6,830,985 | \$2,300,000 | 50.76% | \$6,830,984 | (\$1) | 0.00% | \$6,830,984 | \$0 | \$0 | (\$6,830,984) | -100.00% | |
| 9 | TOTAL REVENUES, ETC | \$1,286,490,984 | \$729,854,770 | (\$556,636,194) | -43.27% | \$630,910,266 | (\$68,944,503) | -13.56% | \$508,442,130 | (\$42,468,137) | -8.73% | \$654,224,936 | (\$34,217,194) | \$0 | \$0 | \$0 | 0.00% |
| 10 | TOTAL RESOURCES AVAILABLE | \$1,002,561,649 | \$653,551,385 | (\$349,010,263) | -34.81% | \$558,626,418 | (\$84,824,988) | -14.52% | \$541,565,933 | (\$17,060,484) | -3.05% | \$532,487,747 | (\$9,078,186) | \$0 | \$0 | \$0 | 0.00% |
| 11 | Less: Expenditures | | | | | | | | | | | | | | | | |
| 12 | 1xx Classroom Inst. | \$513,815,549 | \$351,870,818 | (\$161,944,731) | -31.52% | \$286,189,486 | (\$55,681,332) | -15.62% | \$270,423,215 | (\$25,766,271) | -8.70% | \$250,481,896 | (\$19,941,320) | \$0 | (\$250,481,896) | -100.00% | |
| 13 | Support Services: | | | | | | | | | | | | | | | | |
| 14 | 21x Pupil | \$62,971,956 | \$58,719,259 | (\$4,252,596) | -6.75% | \$50,058,169 | (\$8,661,102) | -14.75% | \$46,081,417 | (\$3,986,736) | -7.88% | \$43,074,119 | (\$2,987,298) | \$0 | (\$43,074,119) | -100.00% | |
| 15 | 22x Inst. Staff | \$71,578,709 | \$58,941,746 | (\$12,736,963) | -17.79% | \$47,537,394 | (\$11,904,352) | -19.21% | \$43,886,650 | (\$3,650,744) | -7.68% | \$41,153,044 | (\$2,733,606) | \$0 | (\$41,153,044) | -100.00% | |
| 16 | 23x Gen. Adm. | \$8,257,115 | \$8,452,483 | \$195,368 | 2.37% | \$6,398,281 | (\$2,054,202) | -24.30% | \$5,984,092 | (\$404,189) | -6.32% | \$5,655,968 | (\$328,123) | \$0 | (\$5,655,968) | -100.00% | |
| 17 | 24x Sch. Adm. | \$50,051,313 | \$39,109,541 | (\$10,951,772) | -21.88% | \$31,739,405 | (\$7,370,136) | -18.84% | \$30,626,201 | (\$1,213,204) | -3.82% | \$28,960,865 | (\$1,665,336) | \$0 | (\$28,960,865) | -100.00% | |
| 18 | 25x Business | \$17,145,564 | \$14,685,869 | (\$2,459,695) | -14.35% | \$10,890,269 | (\$3,765,600) | -25.69% | \$10,236,678 | (\$653,623) | -6.00% | \$9,685,844 | (\$550,832) | \$0 | (\$9,685,844) | -100.00% | |
| 19 | 26x Operation & Maintenance | \$79,043,010 | \$68,379,292 | (\$10,663,718) | -13.49% | \$57,069,548 | (\$11,309,744) | -16.54% | \$53,876,722 | (\$3,190,827) | -5.59% | \$51,003,238 | (\$2,873,483) | \$0 | (\$51,003,238) | -100.00% | |
| 20 | 27x Transportation | \$35,948,007 | \$25,396,261 | (\$10,551,746) | -29.38% | \$18,542,227 | (\$8,844,033) | -26.96% | \$17,539,477 | (\$1,002,750) | -5.41% | \$16,828,236 | (\$711,242) | \$0 | (\$16,828,236) | -100.00% | |
| 21 | 28x Central | \$35,948,026 | \$27,926,011 | (\$8,022,015) | -22.32% | \$17,146,536 | (\$10,777,475) | -38.98% | \$15,941,300 | (\$1,207,237) | -7.04% | \$15,022,559 | (\$918,740) | \$0 | (\$15,022,559) | -100.00% | |
| 22 | 29X Other | \$2,020,678 | \$2,054,374 | \$33,696 | 1.67% | \$1,463,595 | (\$590,779) | -28.76% | \$1,364,906 | (\$98,690) | -6.74% | \$1,278,216 | (\$86,690) | \$0 | (\$1,278,216) | -100.00% | |
| 23 | 3xx Community Services | \$4,599,477 | \$4,533,792 | (\$65,685) | -1.43% | \$3,768,860 | (\$764,911) | -16.87% | \$3,456,063 | (\$312,817) | -8.30% | \$3,227,963 | (\$228,100) | \$0 | (\$3,227,963) | -100.00% | |
| 24 | 41, 42, 43 Outgoing Transfers | \$0 | \$3,232,368 | \$3,232,368 | 100.00% | \$3,232,369 | \$0 | 0.00% | \$3,232,368 | \$0 | 0.00% | \$3,232,368 | \$0 | \$0 | (\$3,232,368) | -100.00% | |
| 25 | 46x Facilities Acq | \$125,965 | \$100,000 | (\$25,965) | -20.61% | \$87,500 | (\$12,500) | -12.50% | \$80,238 | (\$7,263) | -8.30% | \$74,942 | (\$5,296) | \$0 | (\$74,942) | -100.00% | |
| 26 | 51x Debt Service | \$193,937,236 | \$53,001,761 | (\$140,935,475) | -72.67% | \$53,001,761 | \$0 | 0.00% | \$53,001,761 | \$0 | 0.00% | \$53,001,761 | \$0 | \$0 | (\$53,001,761) | -100.00% | |
| 27 | 6xx Fund Modifications | \$3,452,526 | \$3,571,531 | \$6,119,105 | 177.24% | \$3,375,177 | (\$1,196,454) | -12.50% | \$7,880,057 | (\$695,140) | -8.30% | \$7,173,155 | (\$506,882) | \$0 | (\$7,173,155) | -100.00% | |
| 28 | TOTAL EXP. & OUTGOING TRANSFERS | \$1,076,885,033 | \$725,835,234 | (\$353,029,799) | -32.72% | \$605,502,614 | (\$120,332,620) | -16.68% | \$563,303,122 | (\$42,199,492) | -6.97% | \$629,854,193 | (\$33,448,928) | \$0 | (\$629,854,193) | -100.00% | |
| 29 | ENDING FUND BALANCE | (\$76,303,384) | (\$72,283,849) | \$4,019,535 | -5.27% | (\$46,876,186) | \$25,407,653 | -35.15% | (\$21,737,188) | \$25,139,008 | -53.63% | \$2,833,554 | \$24,370,742 | -112.12% | #DIV/0! | #DIV/0! | #DIV/0! |

Notes:

- The amounts in the Preliminary Actual 2011-12 column reflect the audited 2011-12 expenditures.
- The amounts in the Board Adopted Budget 2012-13 column reflect Budget Amendment # 2 (November 2012).