

# Brighton Area Schools

## Deficit Elimination Plan

December 15, 2009



Brighton Area Schools is located in the southeast corner of Livingston County. The district encompasses an area of 56.8 square miles and consists of the City of Brighton as well as parts of the townships of Genoa, Hamburg, Green Oak and Brighton. The area consists of mainly suburban rural development, with the City of Brighton at its center. The City is the major trading center and the site of many small businesses and industries. The district is located between metropolitan areas of Detroit and Lansing.

The Brighton Area is known as a “bedroom community,” a nickname supported by data indicating over 75 percent of the property in the BRIGHTON AREA SCHOOLS is residential. BRIGHTON AREA SCHOOLS residential emphasis and rural setting are attractive to middle and upper-middle-class working families, many affiliated with the automobile industry.

The Brighton Area Schools consist of eight schools. Five elementary schools contain grades pre-kindergarten through fourth grade. Two middle schools educate students in grades 5<sup>th</sup> and 6<sup>th</sup> and 7<sup>th</sup> and 8<sup>th</sup>, respectively. One high school educates students in grades nine through twelve. Brighton Area Schools also has one administration building, one transportation office, one community education facility, and operations building.

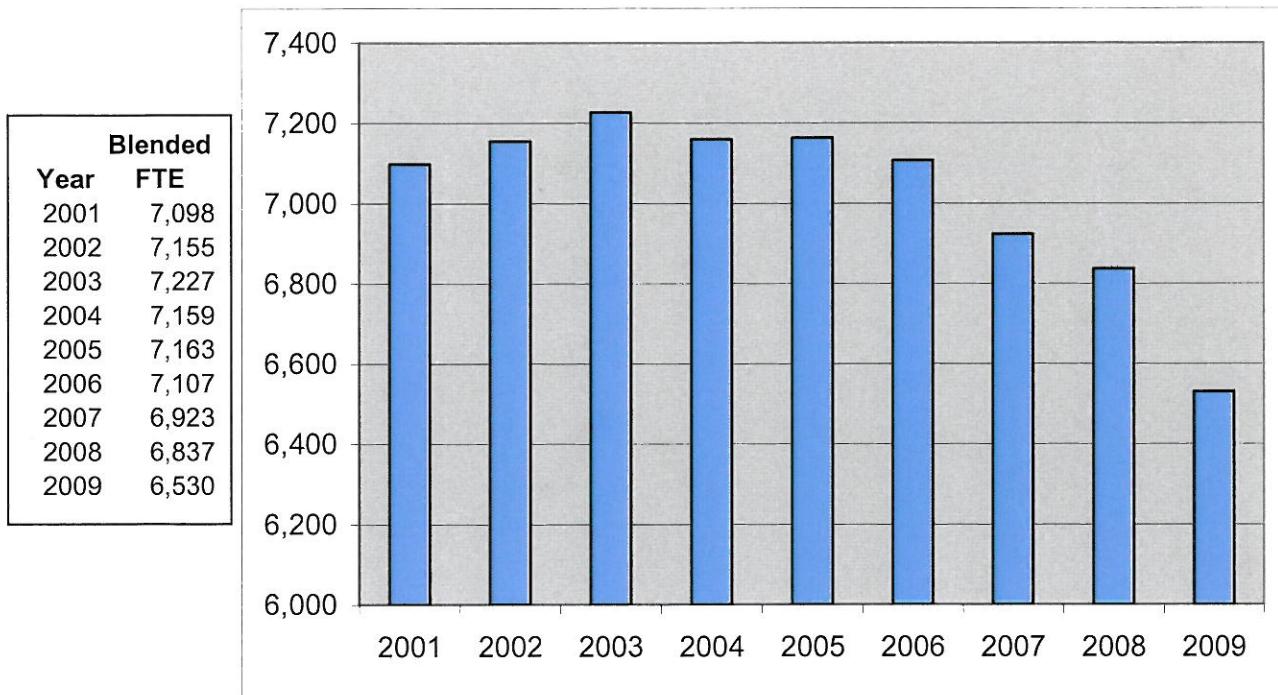
#### FACTORS BEARING ON THE DISTRICT'S FUTURE

Livingston County was once a growing county. Because of the economic downturn in the state and the reliance on the automobile industry, this trend has reversed itself. The demographic analysis and enrollment forecast according to recent SEMCOG reports projects declining enrollment annually of 150 students and this decline expects to continue over the next five (5) years. The District is aware of two existing circumstances that could significantly affect its financial health in the future, enrollment decline and per-pupil funding:

- The governor recently signed the State budget for 2009-10, but many items remain unresolved. The State Aid budget included a per-pupil reduction of \$165 but the revenue to fund the budget has not been determined. Because of the funding uncertainty, the Governor sent a letter to all Superintendents in the State notifying them of a potential mid-year pro-ration of at least an additional \$127. The unfunded State Aid revenue is approximately an additional \$165 per pupil. The State economy continues to struggle causing some concerns about even larger mid-year pro-rations. The outlook for the 2010-11 school year appears even bleaker. Estimates of per-pupil reductions of \$300 to \$500 are being discussed for 2010-11.

The Brighton Area Schools 2009-10 budget was adopted using a \$150 per student foundation allowance decrease and 150 student enrollment loss. Brighton Area Schools experienced an enrollment loss of approximately 386 students from the previous Fall count. The chart below identifies the history of enrollment from 2001 actual through the 2009 unaudited count.

## History of Enrollment Loss

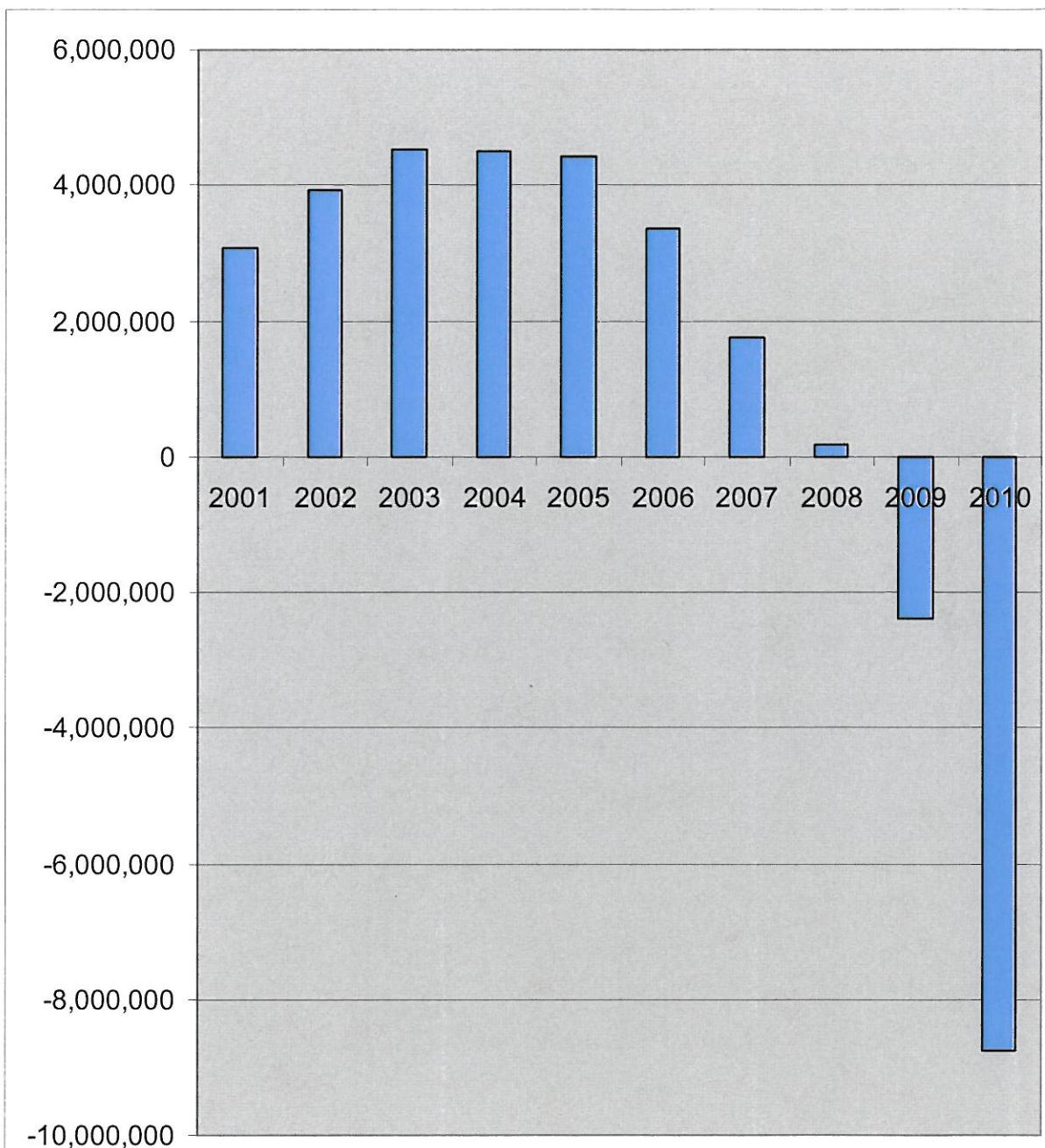


Like other districts in the State of Michigan, Brighton Area Schools has been experiencing prolonged financial difficulties. Measures have been taken to reduce budgetary expenditures, including closing an elementary school in 2009 and negotiating a pay freeze with all district employees. However the district was not able to avoid using fund equity to balance the budget. After a number of years, fund equity was eliminated and at the end of the 2008-09 school year the district experienced a deficit fund equity of -2,396,281. It is projected that the district will end the 2009-10 school year with a negative fund equity of -\$8,770,092. This deficit elimination plan is projecting that the district will end the 2010-11 school year with positive fund equity of \$16,487.

The following chart represents the historical decline of fund equity:

## History of Fund Equity

Year	Fund Equity
2001	3,086,583
2002	3,940,109
2003	4,517,244
2004	4,503,083
2005	4,427,219
2006	3,360,139
2007	1,754,071
2008	180,152
2009	(2,396,281)
2010	(8,770,092)



The items included in the deficit elimination plan are as follows:

1. The district currently contracts with Aramark for custodial management. The district intends to eliminate this contract when it expires in December of 2010.
2. The district intends to outsource custodial services. An RFP has been let and five companies have been interviewed. No further action has been taken.
3. The district intends to outsource transportation services. An RFP has been let and all three responders to the RFP have been interviewed. No further action has been taken. Livingston Educational Service Agency has approached the district to provide transportation services. The amount of savings in the plan reflects LESA's proposal and some route consolidation.
4. Three secondary counseling positions are earmarked for reductions due to student enrollment decline.
5. Another elementary school is scheduled for closure at the end of the 2009-10 school year. This will result in a reduction of 21 teaching positions because of the empty seats at the elementary level. It also includes the reduction of one principal and 1.5 secretaries including utility reductions of 50%.
6. The district's current teacher to student ratio is low. Staffing efficiencies will result in a reduction of 9 teaching positions.
7. The receptionist's position at the administration building is being eliminated. That position is currently staffed in three shifts, which total longer than one full FTE.
8. Any retirement eligible employees that are legally allowed to contract back with the district will do so. The cost savings represents approximately 7 employees.
9. All playground supervision is being recommended for elimination. Teachers will be asked to supervise the playground, which will require negotiations to be implemented.
10. All crossing guards and any Schedule B employees in the general fund are being recommended for elimination.
11. There are 2.50 technology teachers that currently don't have a class-load. Next year these employees will be required to teach full time.
12. One administrator is being recommended for elimination.
13. The district is contractually obligated to staff the media centers with media teachers. Staffing the media centers with paraprofessionals would require negotiations with the teacher's union.
14. In the 2009-10 budget there is \$150,000 designated for capital outlay in technology. It is recommended that this amount not be carried forward into the 2010-11 budget.
15. One half time secretary in curriculum is being recommended for elimination.
16. A reduction of 100,000 (approximately 20%) to the athletic fund is being recommended. The athletic fund will make additional reductions accordingly.
17. One secretary is being recommended for elimination at the high school.
18. Due to changes in the special education instructional delivery model, a reduction of 5 special education teachers and 10 special education paraprofessionals is being recommended.
19. Class sizes are currently fairly low. Increasing class size by 15% translates to approximately a dollar for dollar reduction in staffing costs. Class sizes are also a negotiated item in the teacher's contract, therefore this item would have to be negotiated.
20. Snow removal specifications can be modified to reduce the cost of snow removal by approximately 100,000. This would include reduced shoveling areas and more than a 1" trigger for snow removal.

21. The staff reductions designated in this cost savings represent an approximately 10% pay cut across the entire district. It is expect that these costs savings will be derived by a number of different options, including pay concessions, changes in health care providers, etc.
22. In another effort to consolidate services with the LESA, the district will be working to provide technology services through the LESA. This arrangement will require the retention of a help desk person of .50 FTE.
23. The district has had increasing attorney fee costs. There is \$150,000 in the 2009-10 budget. Previous year's expenditures have been as low as \$19,000.
24. The district employees on school nurse, which is being recommended for elimination.
25. A reduction of 2 FTE at the secondary principals level is being recommended.
26. The district currently spends 2%, or \$1.1 million of the operating budget on electricity expenditures. The industry average is closer to 1%. By turning off the air conditioning in the summer for buildings with minimal usage, closing certain buildings over the summer and reducing overall building use during off times could easily result in a savings of \$150,000.
27. Livingston County had a county-wide alternative education program that was eliminated in 2009. There is a large need for alternative education in the county. Creating and promoting this program is expected to generate an additional 400 student FTE. It is planned to staff the program with community education employees, an increase of 12 FTE, who are currently operating an adult education program in the district.
28. Brighton Area Schools has the highest test scores in the county, and despite all the reductions outlined in this document, has the ability to attract and retain school of choice students by providing a quality education. A concerted campaign to attract schools of choice children is expected to not only stop the decline in enrollment, but also generate an additional 50 FTE.

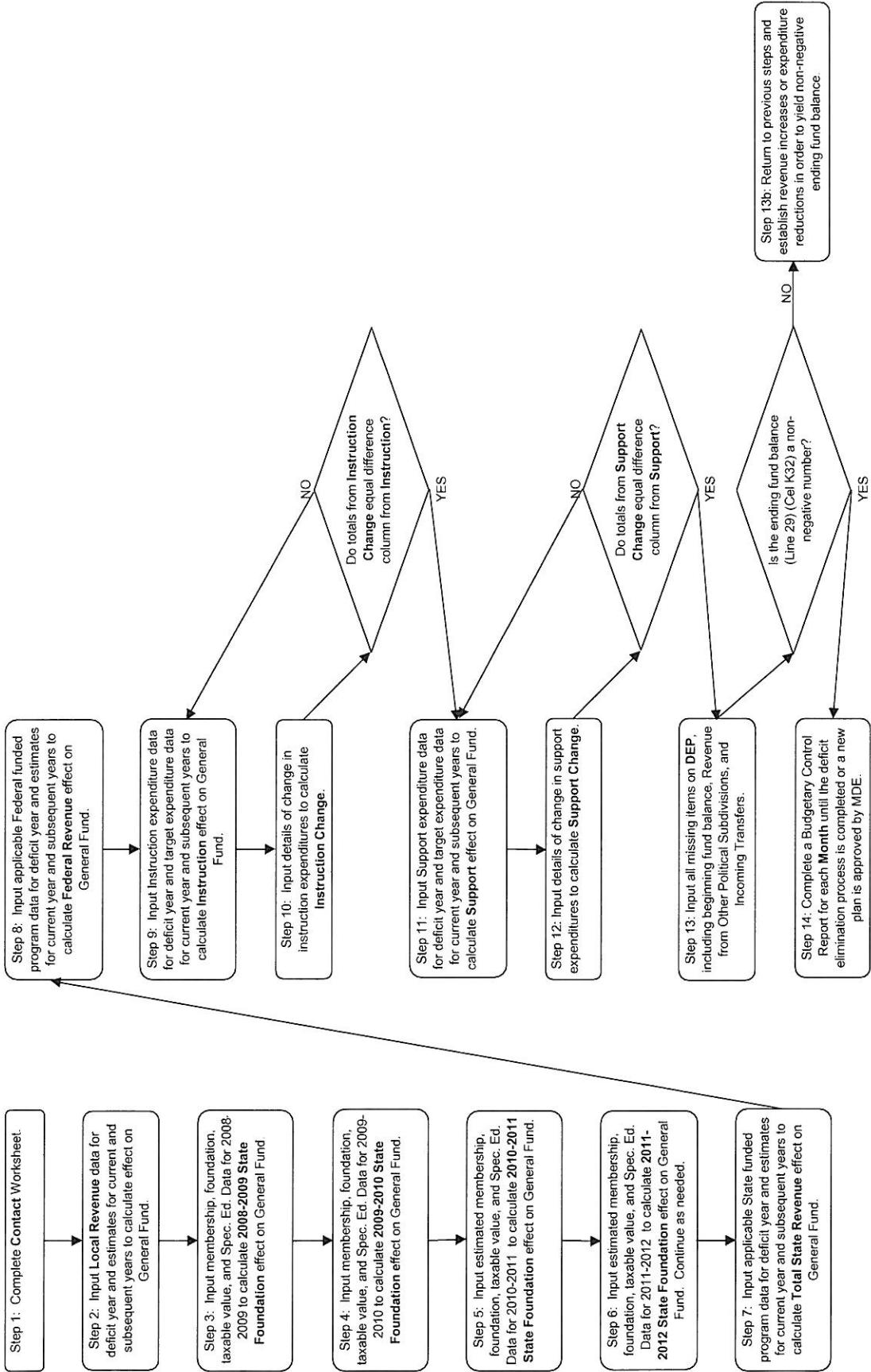
In summary, these changes represent approximately \$14,779,222 in budgetary reduction and approximately \$1,619,679 in revenue generation. There is approximately \$200,000 of unemployment included in the plan. No reduction of workers compensation expenditures have been eliminated from the budget, however the offset of increases in retirement should net those two benefit costs.

Brighton Area Schools Detailed Deficit Elimination Plan							
2010-2011							
	Item	FTE	Function	Object	Savings	Total	Description
1	Aramark	261	3000	-322,500		-322,500	Contract expires 12/2010 - 1/2 year savings
2	Privatize Custodians	-43	261	1000	-1,476,330	-1,798,830	Salary
		261	2000	-925,198	-2,724,028	-2,724,028	Benefits
		261	3000	1,197,000	-1,527,028	-1,527,028	Cost of contracted vendor
				-1,204,528			Total Savings
3	Outsource Transportation	-40	271	1000	-1,107,040	-2,634,068	Salary
		271	2000	-603,689	-3,237,757	-3,237,757	Benefits
		271	3000	-129,500	-3,367,257	-3,367,257	Insurance, repairs, etc.
		271	3000	1,269,729	-2,097,528	-2,097,528	LESA cost including route consolidation
		271	8000	-1,500	-2,099,028	-2,099,028	Dues and Fees
				-572,000			Total Savings
4	HS Counselors	-2	212	1000	-132,334	-2,231,362	Salary
		212	2000	-50,145	-2,281,507	-2,281,507	Benefits
MS Counselors	-1	212	1000	-77,916	-2,359,423	-2,359,423	Salary
		212	2000	-23,156	-2,382,579	-2,382,579	Benefits
				-283,551			Total Savings
5	Close an Elementary School	-21	111	1000	-1,183,392	-3,565,971	Teacher Salary
			2000	-576,723	-4,142,694	-4,142,694	Teacher Benefits
			5000	-67,200	-4,209,894	-4,209,894	Utility Savings
			1000	-100,540	-4,310,434	-4,310,434	Principal Salary
			2000	-38,805	-4,349,239	-4,349,239	Principal Benefit
			1000	-44,881	-4,394,120	-4,394,120	Secretary Salary
			2000	-27,084	-4,421,204	-4,421,204	Secretary Benefits
				-2,038,625			Total Savings
6	Teacher Elimination Through Staffing Efficiencies	-5	113	1000	-288,240	-4,709,444	High School Salaries
			2000	-138,905	-4,848,349	-4,848,349	High School Benefits
			112	-230,592	-5,078,941	-5,078,941	Middle School Salaries
			2000	-111,124	-5,190,065	-5,190,065	Middle School Benefits
				-768,861			Total Savings

<b>Item</b>	<b>FTE</b>	<b>Function</b>	<b>Object</b>	<b>Savings</b>	<b>Total</b>	<b>Description</b>
7 Eliminate Receptionist at the BECC Building	-1.5	257	1000	-47,297	-5,237,362	Salary Benefits
			2000	-24,572	-5,261,934	
				-71,869		Total Savings
8 Contract back with Retirement Eligible Employees	-7	1000	605,920	-5,867,854	-6,118,514	Salary Benefits
		2000	-250,660	-6,118,514	-6,118,514	
		3000	605,920	-5,512,594	-5,512,594	Cost of Contracted Services
			-250,660			Total Savings
9 Playground Supervision	-8	219	1000	-210,976	-5,723,570	Salary Benefits
Teachers Supervise Playground			2000	-32,156	-5,755,726	
				-243,132		Total Savings
10 Eliminate Crossing Guards & Schedule B		1000	-198,139	-5,953,865	-6,012,144	Salary Benefits
		2000	-58,279	-6,012,144	-6,012,144	
			-256,418			Total Savings
11 2 Tech Teachers	-2	112	1000	-102,177	-6,114,321	Middle School Salary
			2000	-56,737	-6,171,058	Middle School Benefits
.50 Tech Teachers	-0.5	113	1000	-40,000	-6,211,058	High School Salary
			2000	-10,000	-6,221,058	High School Benefits
				-208,914		Total Savings
12 1 Administrator	-1	283	1000	-120,053	-6,341,111	Salary Benefits
			2000	-45,527	-6,386,638	
				-165,580		Total Savings
13 Staff Media Center w/paras	-4.5	222	1000	-261,999	-6,648,637	Salary Benefits
			2000	-115,630	-6,764,267	
				-377,629		Total Savings
14 Eliminate Tech Capital outlay	284	6000		-150,000	-6,914,267	Capital Outlay in 2009-10 Budget
Secretary in Curriculum	-0.5	226	1000	-21,502	-6,935,769	Salary Benefits
			2000	-12,327	-6,948,096	
				-33,829		Total Savings

Item	FTE	Function	Object	Savings	Total	Description
16 Reduce Transfer to athletics		621	8110	-100,000	-7,048,096	
				-100,000		Total Savings
17 Eliminate 1 Secretary at HS	-1	241	1000 2000	-57,004 -27,569	-7,105,100 -7,132,669	Salary Benefits
				-84,573		Total Savings
18 Special Education Teachers	-5	122	1000 2000	-366,945 -169,716	-7,499,614 -7,669,330	Salary Benefits
Special Education Paras	-10	122	1000 2000	-181,840 -91,415	-7,851,170 -7,942,585	Salary Benefits
				-809,916		Total Savings
19 Increase class size by 15%	-35		1000 2000	-1,830,658 -1,003,524	-9,773,243 -10,776,767	Salary Benefits
				-2,834,182		
20 Adjust Snow Removal Specs		261	3000	-100,000	-10,876,767	
21 Staffing Reductions			1000 2000	-2,581,524 -658,951	-13,458,291 -14,117,242	Salary Benefits
				-3,240,475		Total Savings
22 LESA Consolidation of Technology Services	-1	284	1000 2000	-108,696 -54,066	-14,225,938 -14,280,004	Salary Benefits
Half Time Help Desk	0.5		3000	60,000	-14,220,004	Contracted Services
			1000 2000	21,502 12,327	-14,198,502 -14,186,175	Salary Benefits
				-68,933		Total Savings
23 Cut Back on Attorney Fees		231	3000	-50,000	-14,236,175	Reduce budgeted amount by 30%
24 Eliminate School Nurse	-1	213	1000 2000	-59,404 -28,420	-14,295,579 -14,323,999	Salary Benefits
				-87,824		Total Savings





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

Table I

Local Revenue Worksheet													
	Actual 2008-09	Budgeted 2009-10	Diff	Estimated 2010-11	Diff	Estimated 2011-12	Diff	Estimated 2012-13	Diff	Estimated 2013-14	Diff	Explanations for Variance > 20%	
1 General Millage (111)	11,295,251.60	11,640,019.00	3,05% 11,780,974.00	1,21% 11,838,784.00	1,00% 12,017,772.00	1,00% 12,137,950.00							
2 Penalties and Interest (111)													
3 Penalties and Interest on Tax (119)	110,016.70	100,000.00	-9,92% -6,16%	100,000.00	0,00% 68,000.00								
4 Tuition from Individuals (13x)	68,421.94	64,000.00	-6,16%	68,000.00	6,25% 2,000.00	68,000.00	0,00% 2,000.00	68,000.00	0,00% 2,000.00	68,000.00	0,00% 2,000.00	0,00% 2,000.00	
5 Tuition from Individuals (14x)	36,639.76	27,000.00	-35,35%	27,000.00	0,00% 75,000.00	0,00% 43,000.00	75,000.00	0,00% -5,33%	75,000.00	0,00% 41,000.00	75,000.00	0,00% -2,33%	
6 Earnings on Investments (15x)	75,823.91	75,000.00	-1,08%	75,000.00	0,00% 0.00	75,000.00	0,00% 0.00	75,000.00	0,00% 0.00	75,000.00	0,00% 0.00	75,000.00	0,00% 0.00
7 Revenue from Student Activities (17x)	49,764.84	45,450.00	-8,67%	43,000.00	-5,33%	42,000.00	-2,33%	41,000.00	-2,33%	40,000.00	-2,33%	40,000.00	-2,33%
8 Community Service Revenue (18x)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA
9 Rentals (151)	14,006.44	15,000.00	7,09%	15,000.00	0,00% -10,00%	15,000.00	0,00% -10,00%	15,000.00	0,00% -10,00%	10,000.00	-33,33%	10,000.00	0,00%
10 Private Donations (192)	13,871.65	0.00	NA	140,500.00	47,21%	100,000.00	-28,83%	100,000.00	0,00%	0.00	NA	0.00	NA
11 Other Misc. Local (199)	95,444.57	140,500.00	47,21%	100,000.00	-28,83%	100,000.00	0,00%	100,000.00	0,00%	100,000.00	0,00%	100,000.00	0,00%
<b>Total Local (1xx) This will populate the DEP Line 1</b>	<b>11,727,261.41</b>	<b>12,081,865.00</b>	<b>12,193,974.00</b>	<b>12,300,784.00</b>	<b>0,96%</b>	<b>12,413,772.00</b>	<b>0,96%</b>	<b>12,413,772.00</b>	<b>0,96%</b>	<b>12,532,960.00</b>	<b>0,96%</b>	<b>12,532,960.00</b>	<b>0,96%</b>
2 DEP Line 1													
3 Other School District Tuition (511)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA
4 Other School District Transport (512)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA
5 ISD Collected Millage (513)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA
Compensation for Services Provided to													
6 Other Public Schools (516)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA
7 Other Distributions from Other Public Schools (519)	1,401,289.48	1,254,746.00	-10,46%	1,404,746.00	11,95%	1,404,746.00	0,00%	1,404,746.00	0,00%	1,404,746.00	0,00%	1,404,746.00	0,00%
<b>Total from other Public Sch (51x) This will populate the DEP Line 4</b>	<b>1,401,289.48</b>	<b>1,254,746.00</b>	<b>1,404,746.00</b>	<b>1,404,746.00</b>	<b>0,00%</b>	<b>1,404,746.00</b>	<b>0,00%</b>	<b>1,404,746.00</b>	<b>0,00%</b>	<b>1,404,746.00</b>	<b>0,00%</b>	<b>1,404,746.00</b>	<b>0,00%</b>
8 Other - Please Explain													
9 Other General Fund	1,076,581.00	757,031.00	-29,68%	837,531.00	10,63%	837,531.00	0,00%	837,531.00	0,00%	837,531.00	0,00%	837,531.00	0,00%
10 DEP Local and Other Public School Revenue	14,205,131.89	14,093,746.00	-0,78%	14,426,251.00	2,36%	14,543,061.00	0,81%	14,656,049.00	0,78%	14,775,227.00	0,81%	14,775,227.00	0,81%

State Aid Calculation 2008-09			
Membership:			
Spring 2008 GE FTE	6,620.09	(A1)	SRSD Spring GE Membership FTE
Fall 2008 GE FTE	6,546.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>6,564.52</b>	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2008 SE FTE	274.69	(B1)	SRSD Spring SE Membership FTE
Fall 2008 SE FTE	290.94	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>286.88</b>	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	<b>6,851.40</b>	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 610,499,492.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 50,337,720.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>11,291,017.176</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F)
Foundation Information			
2009 Foundation Allowance	\$ 7,465.00	(H1)	
Maximum 2009 Fdtn	<b>\$ 8,489.00</b>	(H2)	
State Share ((lesser of H1,H2)-(G/A3)))	\$ <b>5,744.99</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,720.01</b>	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>5,355.73</b>	(K1)	
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ <b>3,707.74</b>	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 7,973,562.00	(M1)	<b>Estimated</b> SE4096
SE Transportation Costs	\$ -	(M2)	<b>Estimated</b> SE4094
1997 Section 52	\$ 235,226.29	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
SE Hold Harmless Amt.	<b>235,226.29</b>	(M5)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	<b>37,713,116.12</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-63,042.42	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>37,650,073.70</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>2,141,540.54</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-2,155.68	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>2,139,384.86</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>2,281,539.08</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>0.00</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>2,281,539.08</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$93,072.06</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b> (N3+O3)+P4)	<b>40,024,684.84</b>	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	<b>25,403,209.84</b>	R	Proposal A Obligation
Section 51c (P3)	<b>2,281,539.08</b>	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	<b>12,339,935.93</b>	S	Discretionary Payment

State Aid Calculation 2009-10			
Membership:			
Spring 2009 GE FTE	6,524.44	(A1)	SRSD Spring GE Membership FTE
Fall 2009 GE FTE	6,241.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>6,311.86</b>	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2009 SE FTE	275.82	(B1)	SRSD Spring SE Membership FTE
Fall 2009 SE FTE	156.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>185.96</b>	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	<b>6,497.82</b>	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 629,641,644.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 50,578,247.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>11,637,019.074</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2010 Foundation Allowance	\$ 7,135.00	(H1)	2010 Foundation Allowance
Maximum 2010 Fdtn	\$ 8,271.00	(H2)	Maximum 2010 Fdtn
State Share ((lesser of H1,H2)-(G/A3)))	\$ <b>5,291.32</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ <b>1,843.68</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,355.73	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ <b>3,564.82</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 8,236,386.00	(M1)	<b>Estimated</b> SE4096
SE Transportation Costs	\$ -	(M2)	<b>Estimated</b> SE4094
1997 Section 52	\$ 235,226.29	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58		(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
SE Hold Harmless Amt.	\$ <b>235,226.29</b>	(M5)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	<b>33,398,071.06</b>	N1	State Share Times GE Blend FTE
Adj for GE Non Residents	-65,082.84	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>33,332,988.22</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>1,326,788.93</b>	O1	Foundation Times SE Blend FTE
Adj for SE Non Residents	-1,974.51	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>1,324,814.42</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>2,356,743.02</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>0.00</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>2,356,743.02</b>	P3	Total of P1 + P2
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
Total CY State Fdtn & SE Oblig.			
<b>((N3+O3)+P4)</b>	<b>35,689,731.23</b>	Q	
Breakdown of Foundation and SE Obligation			
<b>Section 22a - Proposal A (L*C)</b>	<b>23,163,540.87</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>2,356,743.02</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>10,169,447.35</b>	S	Discretionary Payment

State Aid Calculation 2010-11			
Membership:			
Spring 2010 GE FTE	6,219.00	(A1)	SRSD Spring GE Membership FTE
Fall 2010 GE FTE	6,781.00	(A2)	SRSD Fall GE Membership FTE
Blended GE FTE	<b>6,640.50</b>	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2010 SE FTE	154.00	(B1)	SRSD Spring SE Membership FTE
Fall 2010 SE FTE	150.00	(B2)	SRSD Fall SE Membership FTE
Blended SE FTE	<b>151.00</b>	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	<b>6,791.50</b>	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 648,530,893.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 50,602,412.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>11,977,170.546</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2011 Foundation Allowance	\$7,135.00	(H1)	2011 Foundation Allowance
Maximum 2011 Fdtn	\$8,271.00	(H2)	Maximum 2011 Fdtn
State Share ((lesser of H1,H2)-(G/A3)))	<b>\$5,331.35</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	<b>\$1,803.65</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,355.73	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C)))	<b>\$3,592.18</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$8,442,296.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$0.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 235,226.29	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
SE Hold Harmless Amt.	<b>\$235,226.29</b>	(M5)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	<b>\$35,402,829.68</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-\$65,082.84	N2	Information available on State Aid Website <a href="http://mdoe.state.mi.us/nonresident/">http://mdoe.state.mi.us/nonresident/</a>
<b>Total Section 20 GE Fndtn.</b>	<b>\$35,337,746.84</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>\$1,077,385.00</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-\$1,974.51	O2	Information available on State Aid Website <a href="http://mdoe.state.mi.us/nonresident/">http://mdoe.state.mi.us/nonresident/</a>
<b>Total SE Fndtn.</b>	<b>\$1,075,410.49</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>\$2,415,661.69</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>\$0.00</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>\$2,415,661.69</b>	P3	
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5-(P3-O3)) or 0 if negative	\$0.00	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>	<b>\$37,753,408.53</b>	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	<b>\$24,396,290.47</b>	R	Proposal A Obligation
Section 51c (P3)	<b>\$2,415,661.69</b>	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	<b>\$10,941,456.37</b>	S	Discretionary Payment

**Total State Revenue Table**

<b>Other State Worksheet</b>	<b>2008-09 Per August State Aid Status Report and FID</b>	<b>2009-10 Estimate SA Status Report</b>	<b>Diff</b>	<b>Explanation for Difference &gt; than 20%</b>	<b>2010-11 Estimate SA Status Report</b>	<b>Diff</b>	<b>Explanation for Difference &gt; than 20%</b>
1 School Lunch Related	75,397.61	66,799.91	-11.40%		0.00	-100.00%	
Foundation (from SA Calc Worksheet Line R + Line S)	<b>37,743,145.76</b>	<b>33,332,988.22</b>	<b>-11.68%</b>		<b>35,337,746.84</b>	<b>6.01%</b>	
Special Education (From SA Calc Worksheet Line P3 )	<b>2,281,539.08</b>	<b>2,356,743.02</b>	<b>3.30%</b>		<b>2,415,661.69</b>	<b>2.50%</b>	
4 At Risk	206,475.00	242,532.00	17.46%		242,532.00	0.00%	NA
5 Bilingual	0.00	0.00	NA		0.00	NA	
6 Math/Science	0.00	0.00	NA		0.00	NA	
7 Renaissance Zone	5,238.00	5,238.00	0.00%		5,238.00	0.00%	NA
8 Durant	0.00	0.00	NA		0.00	NA	
9 Adult	72,105.00	82,790.92	14.82%		82,790.92	0.00%	NA
10 Career Tech	0.00	0.00	NA		0.00	NA	
11 School Readiness	0.00	0.00	NA		0.00	NA	
12 Transition Grant	0.00	0.00	NA		0.00	NA	
13 Declining Enrollment	68,573.05	0.00	-100.00% Categorical Eliminated?		0.00	NA	
14 First Robotics	0.00	0.00	NA		0.00	NA	
15 Middle School Math	0.00	0.00	NA		0.00	NA	
16 Other- Explain	-2,547,736.00	-1,909,288.00	-25.06% Change in ARRA \$\$\$		0.00	-100.00%	
17 PY ADJ	0.00	0.00	NA		0.00	NA	
Deferred State Revenue Utilized this Year	0.00	128,356.00	NA			-100.00%	
State Revenue Rec'd This Year, Deferred to future Year	0.00	0.00	NA		0.00	NA	
Total General Fund							
*This line will populate the DEP State Revenue Line 6	<b>37,829,345.89</b>	<b>34,239,360.15</b>	<b>-1.01</b>		<b>38,083,969.45</b>	<b>-1.91</b>	
Total All Funds							
*This should be consistent with the Audited Financial Statements	<b>37,904,743.50</b>	<b>34,306,160.06</b>	<b>-9.49%</b>		<b>38,083,969.45</b>	<b>11.01%</b>	
21							

## Federal Revenue Table

<b>Federal Revenues</b>	<b>FID 2008-09</b>	<b>Projected 2009-10</b>	<b>Diff</b>	<b>Explanation for Difference &gt; 20%</b>	<b>Projected 2010-11</b>	<b>Diff</b>	<b>Explanation for Difference &gt; 20%</b>
1 School Lunch Related	0.00	0.00 NA			0.00 NA		
2 Special Education	47,907.53	403,285.00	741.80%	Stimulus Funding	0.00	-100.00%	
3 IDEAS Pre-School	0.00	0.00 NA			0.00 NA		
4 Medicaid	0.00	0.00 NA			200,000.00 NA		
5 Non-Cluster Direct	0.00	0.00 NA			0.00 NA		
6 Title 1	249,641.00	161,732.00	-35.21%	Change in Funding	161,732.00	0.00%	
7 Migrant	0.00	0.00 NA			0.00 NA		
8 Title III	0.00	0.00 NA			0.00 NA		
9 Title VI	0.00	0.00 NA			0.00 NA		
10 Safe and Drug-Free	14,100.00	14,100.00	0.00%		14,100.00	0.00%	
11 Homeless	0.00	0.00 NA			0.00 NA		
12 Emergency Immigration	0.00	0.00 NA			0.00 NA		
13 Adult	22,300.00	39,607.00	77.61%	Change in Funding	39,607.00	0.00%	
14 Comprehensive School Reform	0.00	0.00 NA			0.00 NA		
15 Vocational Education	26,501.54	26,050.00	-1.70%		26,050.00	0.00%	
16 Technology Literacy	0.00	0.00 NA			0.00 NA		
17 Reading First	0.00	0.00 NA			0.00 NA		
18 Title II	155,319.75	152,110.00	-2.07%		152,110.00	0.00%	
19 Headstart	0.00	0.00 NA			0.00 NA		
20 Various Federal	0.00	0.00 NA			0.00 NA		
21 21st Century	0.00	0.00 NA			0.00 NA		
22 Other	2,548,874.00	1,929,725.00	-24.29%	Change in ARRA \$\$\$	0.00	-100.00%	
23 Deferred Federal Revenue	54,876.00	37,364.00	-31.91%		0.00	-100.00%	
Total General Fund							
*This will populate the DEP							
24 Federal Revenue Line 7	3,119,519.82	2,763,973.00	-11.40%		593,599.00	-78.52%	
Total All Funds							
*This should be consistent with SEFA Revenues	3,119,519.82	2,763,973.00	-11.40%		593,599.00	-78.52%	

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

	Function	Actual '08	Budgeted '09	2009	% Difference	% Change	% Estimated '11	% Difference	% Change	
	Code	'08	'09		(S)	(D)		(S)	(D)	
Basic Inst.	111-113	\$29,348,563	\$25,044,174		<b>(S)304,389</b>	<b>(D)10</b>		<b>\$22,826,397</b>	<b>(S)62,177,771</b>	<b>(D)-21.4%</b>
Pre-School	118	\$0	\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Summer School	119	\$23,690	\$27,444		<b>\$3,754</b>	<b>(D)15.8%</b>		\$6,184,493	<b>(S)1,235,961</b>	<b>(D)-6.7%</b>
Special Ed.	122	\$7,076,848	\$4,424,454		<b>\$347,606</b>	<b>(D)4.9%</b>				
Other Adm Needs	125	\$1,512,312	\$1,046,366		<b>\$465,946</b>	<b>(D)-7.0%</b>		\$1,294,211	<b>(S)112,155</b>	<b>(D)-8.0%</b>
Adult Ed.	13x	\$260,973	\$230,402		<b>\$30,574</b>	<b>(D)-11.7%</b>		\$210,943	<b>(S)16,459</b>	<b>(D)-8.4%</b>
Total	1XX	<b>\$38,222,386</b>	<b>\$31,132,840</b>		<b>(S)89,546</b>	<b>(D)-3.0%</b>		<b>\$30,543,488</b>	<b>(S)7,588,352</b>	<b>(D)-21.4%</b>

<b>2008-09 to 2009-10</b>	<b>Impact of Changes in Instructional Spencing</b>	<b>Basic Inst 111-113 Special Ed 122</b>	<b>Other Added</b>	<b>Pre-School</b>
Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	4.00	2.00	1.00	0.00
Staffing Decrease - # of Teaching FTE lost due to Layoff	7.15	0.20	0.00	0.00
Staffing Decrease - # of Other Non-Teaching Classroom Fte Reduced	0.00	13.00	0.00	0.00
Dollar Savings Below				
 <b>Salary - Object code 1000</b>	 Step Increase, Pay Increase of 2.26%, Layoff and Retirements Building Closure and Reduction in Grant Revenue and Increase in Summer Youth Grant	 292,960	 -52,403	 471,802
<b>Benefits - Object code 2000</b>	 Health Insurance Cost Increase Netted Against FTE Decrease and Step Increase was given back in Increase in Health Insurance Premium Copays	 -155,512	 -21,200	 -410
 <b>Purchased Services, Supplies and Textbooks - Object Code 3000-500(</b>	 Relatively Flat Budget over Last Year One Time IDEA Grant flow through from LESA Reduction of High School Completion Text Book Purchases	 12,650	 -40,411	 -211,538
<b>Capital Outlay - Object Code 6000</b>	 Per Pupil Supply Expenditures Re-Allocated to Capital Outlay From Last Year IDEA Assistive Technology Grant	 58,422	 -6,608	 0
 <b>Fund Mod &amp; Other Expenditures - Object Code 7000-8000</b>	 Alternative Education Program Eliminated = Decrease in Tuition Pmts Reduction of Services from LESA Decrease in Voc Ed Tuition Increase in Summer Youth Tuition	 -398,790	 -2,953	 -398,790
Total		-304,388	347,606	-105,947
				-30,571
				-93,300

**Support Services Summary**

		Budgeted 2008-09	Actual 2008-09	<b>10</b>	Difference	% Change	Estimated 2010-11	Difference	% Change
Pupil	Function Code	\$2,167,929	\$1,800,558	<b>(\$368,371)</b>	-16.53%	-5.14%	\$871,236	<b>(\$356,322)</b>	-51.65%
Instructional	21X	\$1,488,858	\$1,412,287	<b>(\$76,571)</b>	-5.14%	-0.47%	\$885,700	<b>(\$516,897)</b>	-56.59%
General	22X	\$505,107	\$507,478	<b>\$2,371</b>	0.47%	-0.836%	\$402,428	<b>(\$105,049)</b>	-20.70%
School	23X	\$3,549,171	\$3,245,500	<b>(\$303,671)</b>	-8.83%	-8.83%	\$2,327,102	<b>(\$318,398)</b>	-28.30%
Business	24X	\$567,162	\$413,549	<b>(\$246,367)</b>	-35.34%	-35.34%	\$901,132	<b>(\$542,117)</b>	-15.09%
Ops/Maint.	25X	\$6,732,644	\$6,906,121	<b>\$174,277</b>	2.59%	-2.59%	\$5,069,353	<b>(\$183,753)</b>	-26.60%
Transportation	26X	\$2,181,807	\$2,072,329	<b>(\$108,878)</b>	-4.59%	-5.00%	\$1,500,929	<b>(\$572,000)</b>	-27.59%
Central	27X	\$839,353	\$1,076,076	<b>\$236,723</b>	28.20%	-S661,611	<b>(\$414,665)</b>	-38.52%	
Other	28X	50	50	<b>SO</b>	#DIV/0!	SO	#DIV/0!	SO	#DIV/0!
Community Svc.	33X	\$7,579	\$11,419	<b>\$3,840</b>	50.67%	\$11,419	SO	SO	0.00%
Outgoing	41X,42X,43X	50	50	<b>\$1,151</b>	0.00%	\$1,151	SO	SO	0.00%
Facilities Acct.	45X	\$60,288	\$57,050	<b>(\$3,238)</b>	-5.37%	-5.37%	\$57,050	SO	0.00%
Debt Service	51X	\$749,030	\$754,130	<b>\$5,100</b>	0.68%	-S754,130	SO	SO	0.00%
Fund Mod.	63X	\$529,129	\$540,000	<b>\$10,871</b>	2.05%	\$40,000	<b>(\$100,000)</b>	-100.00%	
		<b>\$19,508,047</b>	<b>\$19,338,048</b>	<b>(\$169,999)</b>			<b>\$13,793,252</b>	<b>(\$5,544,796)</b>	



## BRIGHTON AREA SCHOOLS

2009-10 to 2010-11 General Fund Expenditures Spending

Changes

Function	Total	Salaries		Employee Benefits		Purchased Services	Supplies & Materials	Capital Outlay	Other
111 Elementary	11,084,020	7,263,821		3,341,644		239,600	220,100	18,855	0
Health Insurance Increase - 5%	57,605			57,605					
Step Increase	178,067	142,454		35,614					
21 Close an elementary school	(1,827,315)	(1,183,392)		(576,723)					
11 Increase class size by 15%	(969,056)	(638,000)		(331,056)					
Staffing Reductions	(698,110)	(558,488)		(139,622)					
Total Function 11	7,825,211	5,026,395	2,387,462	239,600	152,900	18,855	0		
112 Middle School	9,203,168	6,054,636	2,821,632	173,150	123,750	30,000	0		
Health Insurance Increase - 5%	62,275			62,275					
Step Increase	168,493	134,794		33,699					
2.0 Eliminate 2 Tech Teachers	(158,914)	(102,177)		(56,737)					
4 Staffing Efficiencies = -4 Teachers	(341,716)	(230,592)		(111,124)					
12 Increase class size by 15%	(934,633)	(597,985)		(336,648)					
Staffing Reductions	(657,335)	(525,868)	(131,467)						
Total Function 112	7,341,338	4,732,808	2,281,630	173,150	123,750	30,000	0		
113 High School	8,756,986	5,666,246	2,612,190	175,850	259,500	42,500	700		
Health Insurance Increase - 5%	54,709			54,709					
Step Increase	134,609	107,687		26,922					
.50 Eliminate .5 Tech Teachers	(50,000)	(40,000)		(10,000)					
5 Staffing Efficiencies = -5 Teachers	(427,145)	(288,240)		(138,905)					
12 Increase class size by 15%	(930,493)	(594,673)		(335,820)					
12 Instructional Staff for Alt Ed	788,400	486,720		301,680					
Staffing Reductions	(667,218)	(533,774)	(133,444)						
Total Function 113	7,659,848	4,803,966	2,377,332	175,850	259,500	42,500	700		
119 Summer School	27,444	22,448	4,800	0	196	0	0		

## BRIGHTON AREA SCHOOLS

2009-10 to 2010-11 General Fund Expenditures Spending

Changes

Function	Total	Employee Benefits			Supplies & Materials	Capital Outlay	Other
		Purchased Services	Salaries	Benefits			
122 Special Education	7,424,454	4,995,550	2,243,579	117,800	41,925	25,600	0
Health Insurance Increase	48,345			48,345			
Step Increase	86,061	68,849		17,212			
5 Special Ed Teachers Efficiencies	(536,661)	(366,945)		(169,716)			
10 Special Education Paras	(273,255)	(181,840)		(91,415)			
Staffing Reductions	(564,451)	(451,561)		(112,890)			
Total Function 122	6,184,493	4,064,053	1,935,115	117,800	41,925	25,600	0
125 Compensatory Education	398,105	285,371	85,278	1,000	26,456	0	0
127 Career & Technical Education	1,008,261	611,873	297,108	20,330	53,150	0	25,800
Staffing Reductions	(112,155)	(89,724)	(22,431)				
Total Function 125 & 127	1,294,211	807,520	359,955	21,330	79,606	0	25,800
132 Adult Education	230,402	155,667	42,902	15,708	9,597	0	6,528
Staffing Reductions	(19,459)	(15,567)	(3,892)				
Total Instruction	30,543,488	19,597,290	9,385,304	743,438	667,474	116,955	33,028
212 Guidance	1,159,445	813,793	341,152	2,500	2,000	0	0
Health Insurance Increase	8,046		8,046				
3 1 MS Counselor 2 HS Counselors	(283,551)	(210,250)	(73,301)				
Staffing Reductions	(75,443)	(60,354)	(15,089)				
Total Function 212	808,497	543,189	260,808	2,500	2,000	0	0
213 Health	89,824	59,404	28,420	500	1,500	0	0
1 Eliminate Nurse	(87,824)	(59,404)	(28,420)	0	0		
Total Function 213	2,000	0	0	500	1,500	0	0
218 Teacher Consultant	60,739	41,429	19,310	0	0	0	0
219 Other Pupil Support	499,550	409,115	90,435	0	0	0	0
Teacher Supervise Playground	(243,132)	(210,976)	(32,156)				
Eliminate Crossing Guards & Sch B	(256,418)	(198,139)	(58,279)				
Total Function 219	0	0	0	0	0	0	0

BRIGHTON AREA SCHOOLS						
	2009-10 to 2010-11 General Fund Expenditures Spending Changes					
Function	Total	Salaries	Purchased Services	Supplies & Materials	Capital Outlay	Capital Other
Total Pupil Support Services	871,236	584,618	280,118	3,000	3,500	0
					0	0

## BRIGHTON AREA SCHOOLS

2009-10 to 2010-11 General Fund Expenditures Spending

Changes

Function	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
<b>221 Improvement of Instruction</b>	<b>278,976</b>	<b>153,098</b>	<b>41,841</b>	<b>70,489</b>	<b>12,748</b>	<b>0</b>	<b>800</b>
<b>Staffing Reductions</b>	<b>(19,138)</b>	<b>(15,310)</b>	<b>(3,828)</b>				
<b>Total Function 221</b>	<b>259,838</b>	<b>137,788</b>	<b>38,013</b>	<b>70,489</b>	<b>12,748</b>	<b>0</b>	<b>800</b>
<b>222 Library</b>	<b>754,399</b>	<b>459,796</b>	<b>223,837</b>	<b>22,516</b>	<b>48,250</b>	<b>0</b>	<b>0</b>
<b>4.50 Staff Media Centers with Paras</b>	<b>(377,629)</b>	<b>(261,999)</b>	<b>(115,630)</b>				
<b>Staffing Reductions</b>	<b>(32,750)</b>	<b>(26,200)</b>	<b>(6,550)</b>				
<b>Total Function 222</b>	<b>344,020</b>	<b>171,597</b>	<b>101,657</b>	<b>22,516</b>	<b>48,250</b>	<b>0</b>	<b>0</b>
<b>225 Instructional Related Technology</b>	<b>13,206</b>	<b>0</b>	<b>0</b>	<b>13,206</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>226 Supervision of Instructional Staff</b>	<b>335,997</b>	<b>188,318</b>	<b>89,624</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>54,055</b>
<b>.50 Eliminate .50 secretary</b>	<b>(33,829)</b>	<b>(21,502)</b>	<b>(12,327)</b>				
<b>Staffing Reductions</b>	<b>(18,352)</b>	<b>(14,682)</b>	<b>(3,670)</b>				
<b>Total Function 226</b>	<b>283,816</b>	<b>152,134</b>	<b>73,627</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>54,055</b>
<b>227 Academic Student Assessment</b>	<b>29,709</b>	<b>20,501</b>	<b>6,177</b>	<b>144</b>	<b>2,887</b>	<b>0</b>	<b>0</b>
<b>229 Other Instructional Staff Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Staffing Reductions</b>	<b>(2,563)</b>	<b>(2,050)</b>	<b>(513)</b>				
<b>Total Instructional Staff Services</b>	<b>27,146</b>	<b>18,451</b>	<b>5,664</b>	<b>144</b>	<b>2,887</b>	<b>0</b>	<b>0</b>
<b>231 Board of Education</b>	<b>204,000</b>	<b>0</b>	<b>0</b>	<b>196,500</b>	<b>500</b>	<b>0</b>	<b>7,000</b>
<b>Reduce Attorney Fees</b>	<b>(50,000)</b>			<b>(50,000)</b>			
<b>232 Executive Administration</b>	<b>303,478</b>	<b>192,686</b>	<b>81,592</b>	<b>23,500</b>	<b>4,500</b>	<b>0</b>	<b>1,200</b>
<b>Staffing Reductions</b>	<b>(24,086)</b>	<b>(19,269)</b>	<b>(4,817)</b>				
<b>1 Contract Retirement Eligible Emp</b>	<b>(30,963)</b>	<b>(56,186)</b>	<b>(30,963)</b>	<b>56,186</b>			
<b>Total General Administration</b>	<b>402,429</b>	<b>117,231</b>	<b>45,812</b>	<b>226,186</b>	<b>5,000</b>	<b>0</b>	<b>8,200</b>

## BRIGHTON AREA SCHOOLS

2009-10 to 2010-11 General Fund Expenditures Spending

### Changes

Function	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
241 Office of the Principal	2,957,457	1,940,132	939,875	56,300	5,100	0	16,050
2.5 Close an Elementary	(211,310)	(145,421)	(65,889)				
5 Contract Principals	(194,648)	(506,406)	(194,648)	506,406			
1 Secretary at the High School	(84,573)	(57,004)	(27,569)				
2 Secondary Administrators	(305,223)	(229,631)	(75,592)				
Staffing Reductions	(100,738)	(80,590)	(20,148)				
Total Function 241	2,060,965	921,080	556,029	562,706	5,100	0	16,050
249 Other School Administration	288,043	175,253	92,140	14,950	5,300	0	400
Staffing Reductions	(21,906)	(17,525)	(4,381)				
Total Function 249	266,137	157,728	87,759	14,950	5,300	0	400
252 Fiscal Services	519,808	345,662	163,046	7,900	3,200	0	0
257 Internal Services	130,065	73,490	56,575	0	0	0	0
1 Contract Retirement Eligible Emp	(25,049)	(43,328)	(25,049)	43,328			
1.5 Eliminate Receptionist	(71,869)	(47,297)	(24,572)				
259 Other Business Services	293,676	0	0	0	0	293,676	
Staffing Reductions	(45,499)	(36,399)	(9,100)				
Total Business Services	801,132	292,128	160,900	51,228	3,200	0	293,676
261 Operating Buildings Services	6,905,495	1,960,570	1,083,378	1,781,347	2,080,200	0	0
Eliminate Aramark	(322,500)			(322,500)			
Privatize Custodians	(1,204,528)	(1,476,330)	(925,198)	1,197,000			
Adjust snow removal specification	(100,000)			(100,000)			
Climate control savings	(150,000)				(150,000)		
Total Function 261	5,128,467	484,240	158,180	2,555,847	1,930,200	0	0
266 Security	1,426	1,141	285	0	0	0	0
Total Operations and Maintenance	5,129,893	485,381	158,465	2,555,847	1,930,200	0	0
271 Pupil Transportation	2,072,929	1,107,040	603,689	1,200	359,500	0	1,500
Outsrc Transp & Combine Routes	(572,000)	(1,107,040)	(603,689)	(1,269,729)	(129,500)	(1,500)	

BRIGHTON AREA SCHOOLS

## **2009-10 to 2010-11 General Fund Expenditures Spending**

## Changes

Function	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
<b>Total Function 271</b>	1,500,929	0	0	1,270,929	230,000	0	0
<b>282 Communication Services</b>	39,219	12,900	3,393	10,926	12,000	0	0
<b>283 Personnel</b>	266,830	168,955	76,750	5,075	2,500	0	13,550
1 Eliminate 1 Administrator	(165,580)	(120,053)	(45,527)				
Staffing Reductions	(6,112)	(4,890)	(1,222)				
<b>Total Function 283</b>	101,250	44,012	30,001	5,075	2,500	0	13,550
<b>284 Technology Services</b>	770,027	261,637	134,390	78,000	5,000	150,000	141,000
Eliminate Capital Outlay	(150,000)					(150,000)	
.50 Technology Position	33,829	21,502	12,327				
Consolidate Services with LESA	(102,762)	(108,696)	(54,066)	60,000			
Staffing Reductions	(26,806)	(21,445)	(5,361)				
<b>Total Central Support Services</b>	524,288	152,998	87,290	138,000	5,000	0	141,000
<b>371 Non-Public Schools</b>	11,419						11,419
<b>Total Non-Public School Transfers</b>	11,419	0	0	0	0	0	11,419
<b>441 Payments to Other Governmental</b>	1,151	0	0	0	0	0	1,151
<b>Total Payments to Other Gov</b>	1,151	0	0	0	0	0	1,151
<b>459 Other Facility Acquisition</b>	57,050	0	0	0	0	0	57,050
<b>Total Facility Acquisition</b>	57,050	0	0	0	0	0	57,050
<b>511 Debt Service</b>	754,130	0	0	0	0	0	754,130
<b>Total Debt Service</b>	754,130	0	0	0	0	0	754,130
<b>621 Athletics Operating Transfer</b>	540,000	0	0	0	0	0	540,000
<b>Reduce Schedule B</b>	(100,000)	0	0	0	0	0	(100,000)
<b>Total Operating Transfers</b>	440,000	0	0	0	0	0	440,000

## BRIGHTON AREA SCHOOLS

2009-10 to 2010-11 General Fund Expenditures Spending

Changes

Function	Employee Benefits			Supplies & Materials			Capital Outlay		Other
	Total	Salaries	Services	Purchased Services	Capital Outlay	Other			
Total General Fund	44,432,742	22,845,336	11,014,032	5,688,640	2,937,159		116,955	1,824,509	

**Deficit Elimination Plan for Deficit Incurred During Fiscal Year 2007-08**

**Brighton Area Schools**

	Account		Actual 2008-09	Board Adopted Budget 2009-10	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2010-11	Yearly Increase (Decrease)	% Increase (Decrease)
1	Beginning Fund Equity:		<b>\$180,152</b>	<b>(\$2,396,283)</b>			<b>(\$8,770,092)</b>		
2	Add: Revenues								
3 11x	Local Sources	\$11,727,261	\$12,081,969	\$354,708	3.02%	\$12,183,974	\$102,005	0.84%	
4 51x	Local Rec'd Thru Another Public Sch.	\$1,401,289	\$1,254,746	<b>(\$146,543)</b>	-10.46%	\$1,404,746	\$150,000	<b>11.95%</b>	
5 2xx	Other Political Sub.	\$0	\$0		0.00%	\$0	\$0	0.00%	
6 3xx	State Sources	\$37,829,346	\$34,239,360	<b>(\$3,589,986)</b>	-9.49%	\$38,083,969	\$3,844,609	<b>11.23%</b>	
7 4xx	Federal Sources	\$3,119,520	\$2,763,973	<b>(\$355,547)</b>	-11.40%	\$593,599	<b>(\$2,170,374)</b>	-78.52%	
8 52xx-6xx	Incoming Transfers & Other	\$1,076,581	\$757,031	<b>(\$319,550)</b>	-29.68%	\$857,031	\$100,000	<b>13.21%</b>	
9	TOTAL REVENUES, ETC.	<b>\$55,153,998</b>	<b>\$51,097,079</b>	<b>(\$4,056,918)</b>	-7.36%	<b>\$53,123,319</b>	<b>\$2,026,240</b>	<b>3.97%</b>	
10	TOTAL RESOURCES AVAILABLE	<b>\$55,334,150</b>	<b>\$48,700,796</b>	<b>(\$6,633,354)</b>	-11.99%	<b>\$44,353,227</b>	<b>(\$4,347,569)</b>	-8.93%	
11	Less: Expenditures								
12 1xx	Classroom Inst.	\$38,222,386	\$38,132,840	<b>(\$89,546)</b>	-0.23%	\$30,543,488	<b>(\$37,589,352)</b>	-19.90%	
13	Support Services:								
14 21x	Pupil	\$2,167,929	\$1,809,558	<b>(\$358,371)</b>	-16.53%	\$871,236	<b>(\$938,322)</b>	-51.85%	
15 22x	Inst. Staff	\$1,488,858	\$1,412,287	<b>(\$76,571)</b>	-5.14%	\$895,700	<b>(\$516,587)</b>	-36.58%	
16 23x	Gen. Adm.	\$505,107	\$507,478	\$2,371	0.47%	\$402,429	<b>(\$105,049)</b>	-20.70%	
17 24x	Sch. Adm.	\$3,549,171	\$3,245,500	<b>(\$303,671)</b>	-8.56%	\$2,327,102	<b>(\$918,398)</b>	-28.30%	
18 25x	Business	\$697,152	\$943,549	\$246,397	<b>35.34%</b>	\$801,132	<b>(\$142,417)</b>	-15.00%	
19 26x	Operation & Maintenance	\$6,732,644	\$6,906,921	\$174,277	2.59%	\$5,069,363	<b>(\$1,837,558)</b>	-26.60%	
20 27x	Transportation	\$2,181,807	\$2,072,929	<b>(\$108,878)</b>	-4.99%	\$1,500,929	<b>(\$572,000)</b>	-27.50%	
21 28x	Central	\$839,353	\$1,076,076	\$236,723	<b>28.20%</b>	\$661,611	<b>(\$414,465)</b>	-38.52%	
22 29x	Other	\$0	\$0		0.00%	\$0	\$0	0.00%	
23 3xx	Community Services	\$7,579	\$11,419	\$3,840	<b>50.67%</b>	\$11,419	\$0	0.00%	
24 41,42,43	Outgoing Transfers	\$0	\$1,151	<b>100.00%</b>	\$1,151	\$0	0.00%		
25 45x	Facilities Acq	\$60,288	\$57,050	<b>(\$3,238)</b>	-5.37%	\$57,050	\$0	0.00%	
26 51x	Debt Service	\$749,030	\$754,130	\$5,100	0.68%	\$754,130	\$0	0.00%	
27 6xx	Fund Modifications	\$529,129	\$540,000	\$10,871	2.05%	\$440,000	<b>(\$100,000)</b>	-18.52%	
28	TOTAL EXP. & OUTGOING TRANSFE	<b>\$57,730,433</b>	<b>\$57,470,888</b>	<b>(\$259,545)</b>	-0.45%	<b>\$44,336,740</b>	<b>(\$13,134,148)</b>	-22.85%	
29	ENDING FUND BALANCE	<b>(\$2,396,283)</b>	<b>(\$8,770,092)</b>	<b>(\$6,373,809)</b>	265.99%	<b>\$16,487</b>	<b>(\$8,786,579)</b>	-100.10%	

1. For which employee groups have negotiations been completed for 2009-10?

Answer: All Groups

2. For which employee groups have negotiations not been completed for 2009-10?

Answer: None

3. For which employee groups have negotiations been completed for 2010-11?

Answer: Teachers union

4. For which employee groups have negotiations not been completed for 2010-11?

Answer: Support Staff, Administration and non-affiliated

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

Answer: We will begin negotiations in January 2010

6. Are projected savings from employee negotiations included in Section A for 2009-10?

Answer: Yes

7. Are projected savings from employee negotiations included in Section A for 2010-11?

Answer: Yes

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

Answer: Declining enrollment and foundation allowance decreases while expenditures remain flat

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

Answer: Attached

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

Answer: Increase class size by 15% and consolidate special education services.

11. What support services would be reduced or eliminated?

Answer: Secretarial support, librarians and paraprofessionals. Eliminate crossing guards and Schedule B

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

Answer: Plans to close an elementary school have begun as well as works to implement other aspects of the DEP.

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

Answer: Attached

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

Answer: There is a wage and benefit reduction across the district in the plan of \$2,959,000. The concessions have not been adopted.

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

Answer: Attached

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

Answer: Attached

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

Answer: Schedule B = 249,125 Athletic Reductions through Schedule B and other changes = \$100,000

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

Answer: No

SCHOOL DISTRICT NAME: Brighton Area Schools  
 SUMMARY MONTHLY DEP RECONCILIATION REPORT  
 FOR THE MONTH ENDING \_\_\_\_\_

	Acct Codes	A BUDGET (consistent with DRAFT DEP)	B ACTUAL Year-to Date	C PROJECTED To-Year-End	D(B+C) TOTAL PROJECTED	E(D-A) VARIANCE	F(EA) % VARIANCE	Variance Explanation
1	Beginning Fund Equity	(\$2,396,283)			(\$2,396,283)			
2	Add: Revenues							
3	11X Local Sources	\$12,081,969	\$0	\$0	\$0	(\$12,081,969)	-100.00%	
4	51X Local Rec'd Thru Other Public Schl	\$1,254,746	\$0	\$0	\$0	(\$1,254,746)	-100.00%	
5	2xx Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx State Sources	\$34,239,360	\$0	\$0	\$0	(\$34,239,360)	-100.00%	
7	4xx Federal Sources	\$2,763,973	\$0	\$0	\$0	(\$2,763,973)	-100.00%	
8	52xx-6xx Incoming Transfers & Other	\$757,031	\$0	\$0	\$0	(\$757,031)	-100.00%	
9	Total Current Year Revenues	\$51,097,079	\$0	\$0	\$0	(\$51,097,079)	-100.00%	
10	<b>TOTAL RESOURCES AVAILABLE</b>	\$48,700,796			(\$2,396,283)	(\$51,097,079)	-104.92%	
11	<b>Less: Expenditures</b>							
12	1xx Classroom Instruction	\$38,132,840	\$0	\$0	\$0	(\$38,132,840)	-100.00%	
13	Support Services:							
14	21x Pupil Support	\$1,809,558	\$0	\$0	\$0	(\$1,809,558)	-100.00%	
15	22x Instructional Staff Supp	\$1,412,287	\$0	\$0	\$0	(\$1,412,287)	-100.00%	
16	23x General Admin.	\$507,478	\$0	\$0	\$0	(\$507,478)	-100.00%	
17	24x School Admin.	\$3,245,500	\$0	\$0	\$0	(\$3,245,500)	-100.00%	
18	25x Business Admin.	\$943,549	\$0	\$0	\$0	(\$943,549)	-100.00%	
19	26x Oper/Maintenance	\$6,906,921	\$0	\$0	\$0	(\$6,906,921)	-100.00%	
20	27x Transportation	\$2,072,929	\$0	\$0	\$0	(\$2,072,929)	-100.00%	
21	28x Central Admin.	\$1,076,076	\$0	\$0	\$0	(\$1,076,076)	-100.00%	
22	29x Other	\$0	\$0	\$0	\$0	\$0	0.00%	
23	3xx Community Services	\$11,419	\$0	\$0	\$0	(\$11,419)	-100.00%	
24	41,42,43 Outgoing Transfers	\$1,151	\$0	\$0	\$0	(\$1,151)	-100.00%	
25	45x Facilities Acquisition	\$57,050	\$0	\$0	\$0	(\$57,050)	-100.00%	
26	51x Debt Service	\$754,130	\$0	\$0	\$0	(\$754,130)	-100.00%	
27	6xx Fund Modifications	\$540,000	\$0	\$0	\$0	(\$540,000)	-100.00%	
28	<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	\$57,470,888	\$0	\$0	\$0	(\$57,470,888)	-100.00%	
29	<b>ENDING FUND BALANCE</b>	(\$8,770,092)			(\$2,396,283)			