



District Information		
District Name	Warren Consolidated Schools	
District Code	50230	
Address	31300 Anita Dr, Warren, MI 48093	
Superintendent Information		
Name	Dr. Robert D. Livernois	
Email Address	livernois@wcskids.net	
Office Phone	586-698-4093	Cell
Business Manager Information		
Name	Linda Austin	
Email Address	laustin@wcskids.net	
Office Phone	586-698-4139	Cell
Board President Information		
Name		
Email Address		
Office Phone		Cell
Union President Information		
Name	Bob Callender	
Email Address	rcallender@yahoo.com	
Office Phone	586-825-0429	Cell

State Aid Calculation 2014-15			
Membership:			
Fall 2014 GE FTE	14,607.73	(A1)	SRSD Fall GE Membership FTE
Spring 2015 GE FTE	14,496.30	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	14,596.59	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2014 SE FTE	424.37	(B1)	SRSD Fall SE Membership FTE
Spring 2015 SE FTE	460.80	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	428.01	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	15,024.60	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 1,090,815,258.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 139,508,778.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	20,471,727.312	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
1999 Foundation Allowance	\$ 8,044.00	(H0)	
2015 Foundation Allowance	\$ 8,936.00	(H1)	
Maximum 2015 Fdtn	\$ 8,099.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,451.50	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 1,402.50	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 7,582.00	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 5,137.45	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 20,675,871.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 1,261,100.00	(M2)	Estimated SE4094
1997 Section 52	\$ 928,470.35	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 98,536.61	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	1,027,006.96	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	1,309,526.96	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	928,470.35	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	888,022.48	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	98,536.61	(M9)	lesser of M4 & M8
Adjusted SEHH level	1,027,006.96	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	94,169,881.03	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-186,936.23	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	93,982,944.80	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,466,477.29	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-33,344.06	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	3,433,133.23	O3	(O1+O2)
51a Special Ed Costs *.286138	5,916,152.38	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	888,022.48	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	6,804,174.86	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))	100,787,119.66	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	77,188,131.27	R	Proposal A Obligation
Section 51c (P3)	6,804,174.86	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	16,794,813.53	S	Discretionary Payment

Notes:

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State Aid Calculation 2015-16			
Membership:			
Fall 2015 GE FTE	14,289.00	(A1)	SRSD Fall GE Membership FTE
Spring 2015 GE FTE	14,496.30	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	14,309.73	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2015 SE FTE	428.70	(B1)	SRSD Fall SE Membership FTE
Spring 2015 SE FTE	460.80	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	431.91	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	14,741.64	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 1,247,069,576.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 153,978,099.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	23,371,120.962	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
1999 Foundation Allowance	\$ 8,044.00	(H0)	
2016 Foundation Allowance	\$ 9,006.00	(H1)	
Maximum 2016 Fdtn	\$ 8,169.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,290.77	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 1,633.23	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 7,582.00	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 4,914.62	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 19,902,089.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ 1,261,100.00	(M2)	Estimated SE4094
1997 Section 52	\$ 928,470.35	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 98,536.61	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	1,027,006.96	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	1,260,518.70	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	928,470.35	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	888,022.48	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	98,536.61	(M9)	lesser of M4 & M8
Adjusted SEHH level	1,027,006.96	(M10)	SE Hold Harmless Amt.
Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	90,019,220.19	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-148,993.36	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	89,870,226.83	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,528,272.79	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-29,020.02	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	3,499,252.77	O3	(O1+O2)
51a Special Ed Costs *.286138	5,694,743.94	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	888,022.48	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	6,582,766.42	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)	96,452,993.26	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	72,449,558.78	R	Proposal A Obligation
Section 51c (P3)	6,582,766.42	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	17,420,668.06	S	Discretionary Payment

Notes:

Estimated Student Loss - 375	14,619.60
Actual Student Loss - 282.96	14,741.64

Total State Revenue Table

	2014-15 Per Most Recent State Aid Status Report	Budgeted 2015-16	Diff	Explanation for Difference > than 20%	Estimated 2016-17	Diff	Explanation for Difference > than 20%
1	Other State Worksheet School Lunch Related Foundation (from SA Calc Worksheet Line R + Line S)	237,627.00	190,411.55	-19.87%			
2		93,982,944.80	89,870,226.83	-4.38%	#DIV/0!	#DIV/0!	
3	Special Education (From SA Calc Worksheet Line P3)	6,804,174.86	6,582,766.42	-3.25%	0.00	-100.00%	
4	At Risk	0.00	0.00	NA	0.00	NA	
5	Math/Science	0.00	0.00	NA	0.00	NA	
6	Renaissance Zone	28,374.27	25,907.92	-8.69%	0.00	-100.00%	
7	Adult	107,319.00	113,664.00	5.91%	0.00	-100.00%	
8	Career Tech	494,743.94	815,588.48	64.85%	0.00	-100.00%	State allocation
9	Headlee Obl./Data collection	375,336.68	368,268.09	-1.88%	0.00	-100.00%	
10	MPSERS	10,091,412.06	11,494,828.85	13.91%	0.00	-100.00%	
11	Best Practices incentive	751,230.00	0.00	-100.00%	0.00	NA	Funding eliminated
12	Other- Explain	852,439.06	974,779.61	14.35%	0.00	-100.00%	
13	PY ADJ	-42,749.44	-244,621.15	472.22%	0.00	-100.00%	Spec Ed
14	Unearned State Revenue Utilized this Year	410,836.71	111,590.94	-72.84%		-100.00%	
15	State Revenue Rec'd This Year, Deferred to future Year (Enter as negative)	-111,590.94	0.00	-100.00%	0.00	NA	
16	Total General Fund *This line will populate the DEP State Revenue Line 6	113,744,471.00	110,113,000.00	2.80	#DIV/0!	#DIV/0!	
17	Total All Funds *This should be consistent with the Audited Financial Statements	113,982,098.00	110,303,411.55	-3.23%	#DIV/0!	#DIV/0!	

Notes:

Other Line 12:	2014-15	2015-16	Line 14	2014-15	2015-16	Line 14
20f Hold Harmless	231378.84	282360.3	61a.1 - Voc Ed	35596.53	49,673.34	61a.1 - Voc Ed
22i Technology	173942.03	0	107.1 - Adult Ed	68807.18	60,760.63	107.1 - Adult Ed
32d GSRP	454720	682080	22i - Technology	306433	1,156.97	22i - Technology
99h First Robotics	4500	4500				
Arts Services Grant	2530	12000				
CEPD Adjustment/CTE		-141166				
State Aid Estimate Diff	-14631.81	135005.31				
Total	852439.06	974779.61	Total	410836.71	111590.94	Total

Local Revenue Worksheet Table I

	Preliminary Actual 2014-15	Budgeted 2015-16	Diff	Estimated 2016-17	Diff	Estimated 2017-18
1 Local Revenue Worksheet						
2 General Millage (111)(114)(12x)	36,660,482.00	38,999,692.00	6.38%	0.00	-100.00%	0.00
3 Penalties and Int Earned on Tax (119)	50,199.00	11,000.00	-78.09%	0.00	-100.00%	0.00
4 Tuition from Individuals (13x)	40,771.00	35,000.00	-14.15%	0.00	-100.00%	0.00
5 Transport from Individuals (14x)	203,406.00	150,000.00	-26.26%	0.00	-100.00%	0.00
6 Earnings on Investments (15x)	32,418.00	32,000.00	-1.29%	0.00	-100.00%	0.00
7 Revenue from Student Activities (17x)	162,114.00	159,500.00	-1.61%	0.00	-100.00%	0.00
8 Community Service Revenue (18x)	131,925.00	135,074.00	2.39%	0.00	-100.00%	0.00
9 Rentals (191)	676,024.00	664,000.00	-1.78%	0.00	-100.00%	0.00
10 Private Donations (192)	25,825.00	11,875.00	-54.02%	0.00	-100.00%	0.00
11 Other Misc, Local (199)	191,163.00	200,859.00	5.07%	0.00	-100.00%	0.00
12 Total Local (1xx) This will populate the DEP Line 3	38,174,327.00	40,399,000.00		0.00		0.00
13 Other School District Tuition (511)	47,031.00	46,900.00	-0.28%	0.00	-100.00%	0.00
14 Other School District Transport (512)	277,715.00	270,000.00	-2.78%	0.00	-100.00%	0.00
15 ISD Collected Millage (513)	3,978,419.00	3,671,528.00	-7.71%	0.00	-100.00%	0.00
16 Compensation for Services Provided to Other Public Schools (518)	206,298.00	219,714.00	6.50%	0.00	-100.00%	0.00
17 Other Distributions from Other Public Schools (519)	149,192.00	144,864.00	-2.90%	0.00	-100.00%	0.00
18 Total from other Public Sch (51x) This will populate the DEP line 4	4,658,655.00	4,353,006.00		0.00		0.00
19 Other - Please Explain	934,914.00	14,994.00	-98.40%	0.00	-100.00%	0.00
20 Total General Fund *This should be consistent with GF DEP Local and Other Public School Revenue	43,767,896.00	44,767,000.00	2.28%	0.00	-100.00%	0.00

Notes:

Other: prior year revenue, sale of fixed assets

Federal Revenue Table

	Preliminary Actual 2014-15	Budgeted 2015-16	Diff	Explanation for Difference > 20%	Estimated 2016-17	Diff	Explanation for Difference > 20%
1 School Lunch Related	0.00	0.00	NA		0.00	NA	
2 Special Education	2,281,723.00	2,242,865.00	-1.70%		0.00	-100.00%	
3 IDEA Pre-School	57,865.00	70,339.00	21.56%	Current year allocation	0.00	-100.00%	
4 Medicaid	0.00	0.00	NA		0.00	NA	
5 Non-Cluster Direct	0.00	0.00	NA		0.00	NA	
6 Title I	3,147,450.00	3,058,203.00	-2.84%		0.00	-100.00%	
7 Migrant	0.00	0.00	NA		0.00	NA	
8 Title III	351,461.00	855,340.00	143.37%	Carryover and curr yr allocation	0.00	-100.00%	
9 Title VI	0.00	0.00	NA		0.00	NA	
10 Safe and Drug-Free	0.00	0.00	NA		0.00	NA	
11 Homeless	0.00	0.00	NA		0.00	NA	
12 Emergency Immigration	0.00	0.00	NA		0.00	NA	
13 Adult	28,526.00	5,000.00	-82.47%	No Plato allocation	0.00	-100.00%	
14 Comprehensive School Reform	0.00	0.00	NA		0.00	NA	
15 Vocational Education	145,769.00	145,489.00	-0.19%		0.00	-100.00%	
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	386,494.00	397,764.00	2.92%		0.00	-100.00%	
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	1,142.00	25,000.00	2089.14%	El Civics	0.00	-100.00%	
23 Deferred Federal Revenue	0.00	0.00	NA		0.00	NA	
Total General Fund *This will populate the DEP							
24 Federal Revenue Line 7	6,400,430.00	6,800,000.00	6.24%		0.00	-100.00%	
Total All Funds *This should be consistent with							
25 SEFA Revenues	6,400,430.00	6,800,000.00	6.24%		0.00	-100.00%	

**Differences greater than 10% need to be explained

Explain - Breakdown to Various large grants in the Other Categories

Instructional Summary

	Function Code	Preliminary Actual 2014-15	Budgeted 2015-16	Difference	% Change	Estimated 2016-17	Difference	% Change
Basic Inst.	111-113	\$79,931,265	\$77,415,662	(\$2,515,603)	-3.1%	\$0	(\$77,415,662)	-100.0%
Pre-School	118	\$496,718	\$714,635	\$217,917	43.9%	\$0	(\$714,635)	-100.0%
Summer School	119	\$97,394	\$89,703	(\$7,691)	-7.9%	\$0	(\$89,703)	-100.0%
Special Ed.	122	\$10,695,348	\$10,590,649	(\$104,699)	-1.0%	\$0	(\$10,590,649)	-100.0%
Othr Add Needs	125, 127	\$8,940,172	\$8,821,351	(\$118,821)	-1.3%	\$0	(\$8,821,351)	-100.0%
Adult Ed.	13x	\$79,159	\$155,000	\$75,841	95.8%	\$0	(\$155,000)	-100.0%
Total	1XX	\$100,240,056	\$97,787,000	(\$2,453,056)		\$0	(\$97,787,000)	

Notes:

Detail of Changes in the Instruction Function from Prior Year

Reconciliation from 2014-15 to 2015-16

	Basic Inst 111-113	Pre School 118	Summer School 119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	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	0.00	0.00	0.00	0.00	0.00	0.00
2	Staffing Decrease - # of Teaching FTE lost due to Layoff	-18.70	0.00	0.00	0.00	-1.00	-19.70
3	Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
4	Salary Savings From Staffing Decrease	-\$1,626,900	\$0	\$0	\$0	-\$87,000	-\$1,713,900
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>							
5	Staffing Increase - # of Teaching FTE added	4.00	2.50	0.00	0.00	0.62	7.12
6	Additional Salaries From Staffing Increase	\$258,770	\$170,325	\$0	\$0	\$50,755	\$479,850
7	Change in MSPERS	\$55,226	\$43,257	-\$433	\$66,552	\$4,156	\$194,584
8	Change in Health Care Insurance	\$73,807	\$62,613	\$0	-\$61,547	\$123,338	\$198,211
9	Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0
10	Unemployment Costs	\$4,614	\$689	\$189	\$8,243	\$11,874	\$25,859
11	Workers Compensation	\$89,932	\$135	\$149	-\$2,415	\$6,792	\$95,494
12	Wage Concessions	-\$1,331,220	-\$79,457	-\$5,321	-\$193,733	-\$240,190	-\$1,855,946
13	One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
14	Change in Purchased Services, Supplies and Textbooks	-\$114,187	\$13,037	-\$1,686	\$83,110	-\$593	-\$19,501
15	Change in Capital Outlay	\$0	\$0	\$0	\$0	\$82,284	\$82,284
16	Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
17	Dual Enrollment	\$212,589	\$0	\$0	\$0	\$0	\$212,589
18	Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
19	Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
20	Other - FICA	-\$138,234	\$7,318	-\$589	-\$4,909	-\$19,482	-\$152,580
21	Other	\$0	\$0	\$0	\$0	\$0	\$0
22	Other	\$0	\$0	\$0	\$0	\$0	\$0
23	Other	\$0	\$0	\$0	\$0	\$0	\$0
24	Total	-\$2,515,603	\$217,917	-\$7,691	-\$104,699	-\$118,821	-\$2,453,056
	Check Figure from Instruction tab Column E	-\$2,515,603	\$217,917	-\$7,691	-\$104,699	-\$118,821	-\$2,453,056
	Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

Savings from Staffing Decrease includes salaries plus related benefits
 Staff decreases or increases listed are for program changes only. All other staff changes
 are included in the wage concession line.

Support Services Summary

	Function Code	Preliminary Actual 2014-15	Budgeted 2015-16	Difference	% Change	Estimated 2016-17	Difference	% Change
Pupil	21X	\$14,223,461	\$14,249,000	\$25,539	0.18%	\$0	(\$14,249,000)	-100.00%
Instructional	22X	\$6,648,990	\$7,610,000	\$961,010	14.45%	\$0	(\$7,610,000)	-100.00%
General	23X	\$1,127,155	\$1,168,000	\$40,845	3.62%	\$0	(\$1,168,000)	-100.00%
School	24X	\$10,411,872	\$10,059,000	(\$352,872)	-3.39%	\$0	(\$10,059,000)	-100.00%
Business	25X	\$2,310,898	\$2,466,000	\$155,102	6.71%	\$0	(\$2,466,000)	-100.00%
Ops./Maint.	26X	\$15,910,528	\$15,190,000	(\$720,528)	-4.53%	\$0	(\$15,190,000)	-100.00%
Transportation	27X	\$4,577,552	\$5,607,000	\$1,029,448	22.49%	\$0	(\$5,607,000)	-100.00%
Central	28X	\$4,409,594	\$4,471,000	\$61,406	1.39%	\$0	(\$4,471,000)	-100.00%
Other	29X	\$2,064,058	\$2,078,000	\$13,942	0.68%	\$0	(\$2,078,000)	-100.00%
Community Svc.	3XX	\$419,252	\$406,700	(\$12,552)	-2.99%	\$0	(\$406,700)	-100.00%
Outgoing	41X, 42X, 43X	\$11,881	\$12,000	\$119	1.00%	\$0	(\$12,000)	-100.00%
Facilities Acq.	45X	\$33,592	\$61,300	\$27,708	82.48%	\$0	(\$61,300)	-100.00%
Debt Service	51X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Fund Mod.	6XX	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
		\$62,148,833	\$63,378,000	\$1,229,167		\$0	(\$63,378,000)	

Notes:

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 2014-15 to 2015-16															
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Facilities Acquisition 45x	Debt Serv. 51x	Fund Mod 6xx	Total
<i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i>															
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2	Staffing Decrease due to Attrition/Retirement														
3	Staffing Decrease due to Layoff	-0.70	-1.00	0.00	-4.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.70)
4	Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
4	Savings from Staff Decrease	\$ (60,900)	\$ (87,000)	\$ -	\$ (220,000)	\$ -	\$ (60,855)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (428,755)
<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	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
6	Additional Salaries From Staffing Increase														
7	Change in MSPERS	\$ 107,702	\$ 195,599	\$ 3,382	\$ 13,282	\$ 12,053	\$ (5,844)	\$ 12,260	\$ 54,048	\$ 38,868	\$ 2,691	\$ -	\$ -	\$ -	\$ 562,207
8	Change in Health Care Insurance	\$ 63,749	\$ 87,136	\$ 7,800	\$ (20,556)	\$ (1,410)	\$ (201,247)	\$ (71,128)	\$ 47,039	\$ (1,804)	\$ (3,933)	\$ -	\$ -	\$ -	\$ 435,041
9	Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (94,364)
10	Wage Concessions	\$ (195,454)	\$ (140,923)	\$ (28,883)	\$ (171,838)	\$ (27,794)	\$ (388,440)	\$ (234,157)	\$ (9,749)	\$ 2,399	\$ (10,268)	\$ -	\$ -	\$ -	\$ (1,205,107)
11	Unemployment Costs	\$ 21,122	\$ (1,976)	\$ (249)	\$ (3,162)	\$ (364)	\$ (1,981)	\$ (820)	\$ (628)	\$ (589)	\$ (61)	\$ -	\$ -	\$ -	\$ 11,292
12	Change in Worker's Compensation / Risk Management	\$ 8,895	\$ 7	\$ (60)	\$ 13,706	\$ 2,401	\$ 17,955	\$ 7,018	\$ 3,672	\$ (4,571)	\$ (290)	\$ -	\$ -	\$ -	\$ 48,733
13	Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (76,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (76,430)
15	Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Change Purchased Services, Supplies, Dues and Fees	\$ 88,588	\$ 274,874	\$ 55,804	\$ 43,849	\$ 169,818	\$ 31,583	\$ 222,758	\$ 399,869	\$ (21,459)	\$ (703)	\$ -	\$ -	\$ -	\$ 1,264,981
17	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 2,067	\$ 1,100,000	\$ (407,040)	\$ 281	\$ -	\$ -	\$ (7,292)	\$ -	\$ -	\$ 688,016
18	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Other - FICA	\$ (8,163)	\$ 70,086	\$ 3,051	\$ (8,143)	\$ 398	\$ (37,336)	\$ (6,483)	\$ (25,805)	\$ 817	\$ 12	\$ -	\$ -	\$ -	\$ (11,566)
23	Other - transfers, prebond expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 35,000	\$ -	\$ -	\$ 35,119
24	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total (S/B Consistent with Change in DEP)	\$ 25,539	\$ 961,010	\$ 40,845	\$ (352,872)	\$ 155,102	\$ (720,528)	\$ 1,029,448	\$ 61,406	\$ 13,942	\$ (12,552)	\$ 119	\$ 27,708	\$ -	\$ 1,229,167
	Check Figure from Support tab Column E	\$25,539	\$961,010	\$40,845	-\$352,872	\$155,102	-\$720,528	\$1,029,448	\$61,406	\$13,942	-\$12,552	\$119	\$27,708	\$0	\$1,229,167
	Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:
 Savings from Staffing Decrease includes salaries plus related benefits
 Staff decreases or increases listed are for program changes only. All other staff
 changes are included in the wage concession line.
 22x increase - additional grant allocations

Deficit Elimination Plan

Warren Consolidated Schools

	Account		Preliminary Actual 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)
1		Beginning Fund Equity:	(\$2,167,331)	(\$364,858)		
2		Add: Revenues				
3	11x	Local Sources	\$38,174,327	\$40,399,000	\$2,224,673	5.83%
4	51x	Local Rec'd Thru Another Public Sch.	\$4,658,655	\$4,353,006	(\$305,649)	-6.56%
5	2xx	Other Political Sub.	\$0	\$0	\$0	0.00%
6	3xx	State Sources	\$113,744,471	\$110,113,000	(\$3,631,471)	-3.19%
7	4xx	Federal Sources	\$6,400,430	\$6,800,000	\$399,570	6.24%
8	52x-6xx	Incoming Transfers & Other	\$1,213,479	\$406,994	(\$806,485)	-66.46%
9		TOTAL REVENUES, ETC.	\$164,191,362	\$162,072,000	(\$2,119,362)	-1.29%
10		TOTAL RESOURCES AVAILABLE	\$162,024,031	\$161,707,142	(\$316,889)	-0.20%
11		Less: Expenditures				
12	1xx	Classroom Inst.	\$100,240,056	\$97,787,000	(\$2,453,056)	-2.45%
13		Support Services:				
14	21x	Pupil	\$14,223,461	\$14,249,000	\$25,539	0.18%
15	22x	Inst. Staff	\$6,648,990	\$7,610,000	\$961,010	14.45%
16	23x	Gen. Adm.	\$1,127,155	\$1,168,000	\$40,845	3.62%
17	24x	Sch. Adm.	\$10,411,872	\$10,059,000	(\$352,872)	-3.39%
18	25x	Business	\$2,310,898	\$2,466,000	\$155,102	6.71%
19	26x	Operation & Maintenance	\$15,910,528	\$15,190,000	(\$720,528)	-4.53%
20	27x	Transportation	\$4,577,552	\$5,607,000	\$1,029,448	22.49%
21	28x	Central	\$4,409,594	\$4,471,000	\$61,406	1.39%
22	29x	Other	\$2,064,058	\$2,078,000	\$13,942	0.68%
23	3xx	Community Services	\$419,252	\$406,700	(\$12,552)	-2.99%
24	41,42,43	Outgoing Transfers	\$11,881	\$12,000	\$119	1.00%
25	45x	Facilities Acq	\$33,592	\$61,300	\$27,708	82.48%
26	51x	Debt Service	\$0	\$0	\$0	0.00%
27	6xx	Fund Modifications	\$0	\$0	\$0	0.00%
28		TOTAL EXP. & OUTGOING TRANSFERS	\$162,388,889	\$161,165,000	(\$1,223,889)	-0.75%
29		ENDING FUND BALANCE	(\$364,858)	\$542,142	\$907,000	-248.59%

NARRATIVE SECTION

1. For which employee groups have negotiations been completed for 2015-16?

Answer: All District employee groups currently have collective bargaining agreements in effect for the 2015-2016 school year. These agreements contain wage reopeners for the 2015-2016 school year. To protect the financial integrity of the District, the collective bargaining agreement for the District's teachers (represented by the Warren Education Association MEA/NEA) includes a provision for automatic wage reductions equal to two days' pay for each bargaining unit employee. This provision states: "Should the audited General Fund equity as a percentage of General Fund expenditures as of June 30, 2015 be found in the annual audit to be above 2.5% but less than 3.0%, then the teachers shall have two (2) unpaid snow days (with salary to be recalculated and spread through the remaining pays)." The collective bargaining agreements for the District's administrators (represented by the Warren Administrators Association), clerical staff (represented by AFSCME Local 1815), and other non-instructional employees (AFSCME Local 1346) similarly provide for automatic two-day reductions. The District and each of the bargaining groups met between May, 2015 and August 2015 to negotiate further wage reductions. The District and AFSCME Local 1346 have agreed to wage concessions for 2015-16 and 2016-17. A mediator's report has been received for the Warren Education Association for 2015-16. A mediator's/fact-finder's report has been received for AFSCME Local 1815 for 2015-16 and 2016-17. The District and the Warren Administrators Association have a Tentative Agreement for 2015-16.

2. For which employee groups have negotiations not been completed for 2015-16?

Answer: All District employee groups currently have collective bargaining agreements in effect for the 2015-2016 school year. These agreements contain wage reopeners for the 2015-2016 school year. Subject to the mediator's report and the mediator's/fact-finder's report noted above, the District continues post-mediator and mediator/fact-finder processes with the Warren Education Association and AFSCME Local 1815.

3. For which employee groups have negotiations been completed for 2016-17?

Answer: All groups have collective bargaining agreements in effect for 2016-17 that contain wage reopeners. See Questions #1 and #5. AFSCME concessions extend through 2016-17.

4. For which employee groups have negotiations not been completed for 2016-17?

Answer: All groups have collective bargaining agreements in effect for 2016-17 that contain wage reopeners. See Questions #1 and #5.

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

Answer: The District's collective bargaining agreement with the Warren Education Association will remain in effect through August 29, 2021. The District's collective bargaining agreement with the Warren Administrators Association will be in effect through June 30, 2021. The District's collective bargaining agreements with AFSCME Local 1346 and AFSCME Local 1815 will remain in effect through June 30, 2017. All of the District's collective bargaining agreements contain annual wage reopeners. The District's clerical and non-instructional employee collective bargaining agreements also contain annual benefit reopeners.

6. Are projected savings from employee negotiations included in 2015-16?

Answer: The budget and Deficit Elimination Plan currently reflect approximately \$11 million from salary, benefit and staff reductions.

7. Are projected savings from employee negotiations included in 2016-17?

Answer: Not Applicable

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

Answer: A number of factors have caused, or contributed to, the District's deficit, including: declining student enrollment, reduced State funding, increased health insurance premium costs, increased heating and fuel costs, and other increased expenditures. Savings realized in 2013-14 related to self-funded insurance changes and FICA treatment of the 3% MPERS Healthcare resulted in a more favorable ending fund balance than originally projected for 2013-14, however due to the one-time nature of the savings, they negatively impacted the fund balance for 2014-15.

NARRATIVE SECTION

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

Answer: In 2013-2014, the District identified one elementary and one middle school building for closure to student instruction beginning in the 2014-2015 school year. The buildings were repurposed. The District implemented mid-year staffing reductions in the 2013-2014 school year. Additionally, in 2014-2015, the District laid off a significant number of employees in all classifications. The District is conducting staffing reductions at all levels. The District reduced its staff by 27 teachers, the equivalent of 4 administrators, 2 custodians, and 4 latchkey employees for 2014-15.

The District closed one elementary school at the end of the 2014-15 school year. The District continues to reduce staff when possible while still maintaining comprehensive programs to retain students. Staff reductions are projected to total about 25 FTEs with a total savings of approximately \$2 million. The District continues to participate in collective bargaining negotiations with all employee groups to eliminate the deficit by June 30, 2016, and thereafter maintain a balanced budget.

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

Answer: The District is discontinuing certain special classes such as Spanish in elementary buildings in 2015-16. The District has significantly reduced professional development programming that requires substitute teacher coverage for 2015-16. The District will reduce and discontinue portions of the IOWA testing in 2015-16.

11. What support services would be reduced or eliminated?

Answer: The District is reducing clerical support staff in middle schools. The District will be moving to a team cleaning process for the summer 2015 cleaning process. This will reduce temporary summer help costs. The District is also reducing substitute custodial coverage for staff absences whenever possible.

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

Answer: The 2014-15 changes were implemented. The staff reductions occurred prior to the start of the 2015-16 school year. Custodial changes were effective July 1, 2015. The District has adopted additional expenditure controls at the building/department level to limit discretionary spending.

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

Answer: The District continues to monitor staffing levels and has conducted staffing reductions at all levels. The Deficit Elimination Plan reflects staff reductions of 20 teachers, 4 clerical unit employees, and 1 custodian. This is in addition to the 2014-15 staff reductions of 27 teachers, the equivalent of 4 administrators, 2 custodians, and 4 latchkey employees.

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

Answer: As noted above, the District has completed bargaining with all employee groups. The budget and Deficit Elimination Plan reflect concessions of approximately \$11 million. The District and AFSCME Local 1346 have agreed to wage concessions for 2015-16 and 2016-17. A mediator's report has been approved for the Warren Education Association for 2015-16. A mediator's/fact-finder's report was approved for AFSCME Local 1815 for 2015-16 and 2016-17. The District and the Warren Administrators Association have agreed to wage concessions for 2015-16.

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: www.wcs.k12.mi.us

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

Answer: Forthcoming

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

Answer: None

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

Answer: No

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

Answer: Yes