

# **TROY**

## **SCHOOL DISTRICT**

---

### **2010-2011**

## **Budget Forums**

# **Public Information Packet**



# **TSD**

*Matters*

# From the Superintendent

Dear Troy School District Community:

These are very difficult times for Michigan school districts. Severe reductions in State of Michigan funding and increased costs are forcing an unprecedented number of school districts into deficits. This has not been the case in the Troy School District, which has been fiscally responsible in addressing this crisis by taking a balanced approach of reductions, revenue enhancements and the use of our Fund Equity. Despite our proactive response, however, the severity of recent reductions makes it clear that more changes are necessary to protect our schools.

At this time, increased costs and reduced revenue have created a structural deficit in the 2010-2011 school year budget of \$11.7 million. Failing to address this structural deficit is not an option and would represent a reckless disservice to our students and community. The District is pursuing approximately \$6.2 million in reductions and revenue enhancements for the 2010-2011 school year. The remainder of the deficit will be covered by our Fund Equity. The reductions and enhancements are based on the feedback of focus groups that were conducted earlier this school year, funding changes that have been successfully implemented in other school communities, and community input we have received over the past several budget cycles. As in the past, we will continue to protect the core academic programs.

The changes that we are facing in our schools and community will impact all of us. The services that we provide our students will change. One thing that will not change, however, is how we approach the education of our students. The Troy School District is a community of learners that has high expectations - for our staff, our families and our students. These expectations and our dedication to educational excellence will never change.

There is a great deal of information on our financial position in this packet. More information is available on our Web site: <http://www.troy.k12.mi.us>. I encourage you to take the time to learn more about our finances. I also encourage you to continue to advocate for our students by contacting our state lawmakers about ensuring that education is a funding priority.

I look forward to continuing to work with all of you as we proactively address these critical issues facing our schools.

Dr. Barbara Fowler  
Superintendent of Schools



## Contents

Message From The  
Superintendent  
Page 1

Fast Facts  
Page 2

2010-2011 Adjustments  
Page 3

Past Reductions  
Page 5

Frequently Asked Questions  
Page 9

Athletic Department  
Page 11

Elementary  
Page 13

Human Resources  
Page 16

Middle School  
Page 19

High School  
Page 20

Support Services  
Page 23

Business Services  
Page 25

Statement of Revenue and  
Expenditures  
Page 28

# Fast Facts - The TSD Budget

- Funding for the Troy School District comes from four sources:

State	49.01%
Local	35.03%
Federal	8.74%
Transfers	7.22%

- Troy's revenue per pupil:

2008-2009	\$9,523.18
2009-2010	\$9,110.00
2010-2011 (proj)	\$8,810.00

- Since 2002, the Troy School District has adjusted its budget by more than \$51.7 million.
- A recent analysis by the Senate Fiscal Agency found that Troy has the seventh lowest non-instructional expenditures of our more than 500 districts in the State of Michigan.
- For the past twenty years, the Troy School District's budget document has received the certificate of excellence award from the Michigan School Business Officials, the highest standard in financial reporting.
- The Troy School District's Web site includes comprehensive financial information related to the school district, including audits, budget books adopted by the Board of Education, resolutions and amendments pertaining to the fiscal budget, and check registers. For more information, please see our Web site at: <http://www.troy.k12.mi.us>.
- Nearly 85 percent of the Troy School District budget is spent on staffing costs including wages/salaries and benefits.

Reduce rate for guest teachers and non-staff coaches by 10.2%, with daily rates for TSS guest teachers changing from \$98 to \$88.	\$289,334
Enter into an agreement with Alternative Revenue Development to provide advertising revenue for the Troy School District.	\$100,000
Eliminate transportation for non-MHSAA sports (water polo and synchronized swim) at the high schools	\$15,000
Eliminate middle school athletic directors.	\$20,000
Eliminate assistant coaching positions beyond standard level.	\$26,300
Increase pay to participate annual athletic fees from \$50 MS and \$100 HS to : <ul style="list-style-type: none"> <li>• \$100 MS and \$200 HS and family max from \$300 to \$400 annually.</li> <li>• Increase annual club/intramural fees from \$35 to \$50.</li> </ul>	\$250,000
Charge \$3 admission to freshmen sports.	\$15,600
Increase current prices of student and econo-passes by \$5: <ul style="list-style-type: none"> <li>• HS Student from \$40 to \$45</li> <li>• MS Student from \$30 to \$35</li> <li>• Parent (1) from \$60 to \$65</li> <li>• Parent (2) from \$90 to \$95.</li> </ul>	\$8,000
Increase facility usage fees by 20%.	\$15,290
Restructure 5 <sup>th</sup> grade music program, providing two, 40-minute sessions of instrumental music per week to all students and eliminate 5 <sup>th</sup> grade vocal music. Add time to vocal music instructional classes in grades 1 and 2.	\$85,416
Eliminate Spanish in grades 1 and 2 and increase time for Spanish instruction in grades 3 and 4.	\$85,416
Eliminate elementary sections by increasing class sizes up to contractual limits.	\$683,327
Purchase elementary science kits (kits are currently leased). Kits would be purchased from bond funds, and the District would continue to lease the “refurbishing” and kit maintenance services.	\$46,935
Continue to participate in the Schools of Choice program for the 2010-2011 school year. Increase number of students to be admitted (\$7,950 x 90) in grades K-1.	\$715,500
Maximize HS class sizes up to contractual limits.	\$569,439
Realize step savings from laid-off teachers not moving to next step.	\$142,358
Reduce elementary clerical staffing by 2.1 FTE. <ul style="list-style-type: none"> <li>• Smallest buildings will have 1.50 clerical support</li> <li>• Largest buildings will have 1.75 clerical support</li> </ul>	\$73,028
Reduce 2.0 elementary PACE teachers.	\$113,888
Reduce middle school media specialists 0.2 in each building.	\$45,555
Reduce 0.5 middle school clerk at each building.	\$77,493
Eliminate one-half of summer middle school counselor workdays.	\$6,806
Eliminate 0.5 media secretary at each high school, reducing the current 1.0 secretary to 0.5.	\$38,747
Eliminate one-half of summer high school counselor workdays.	\$14,845
Reduce assistant high school principals an additional 0.5/high school. Each high school will be reduced a total of 1.0 assistant principal beginning with the 2010-2011 school year.	\$127,476
Reduce theater budget.	\$80,000

**TROY SCHOOL DISTRICT  
BUDGET REDUCTION PLAN FOR 2010/2011  
March 2010**

Restructure clerical positions, resulting in a reduction of 1.0 FTE per high school.	\$77,493
Postpone hiring 1.0 counselor at IAE.	\$66,356
Reduce daily rates of TSS administrators by 5%.	\$39,707
Reduce the number of guest teachers utilized for professional development programs for staff.	\$261,724
Reduce non-mandated special education teacher aides. This reduction will eliminate 1.5 aides who work in part-time special education programs in buildings where fulltime special education programs are supported by fulltime aides.	\$21,110
Contract with Temporary Staff Services, Inc., for health care aide services.	\$104,039
Eliminate 4.2 ELL tutors.	\$139,907
Reduce technology budget.	\$122,094
Reduce 1.2 curriculum coordinators.	\$68,333
Eliminate Algebraic Thinking (AT) coach.	\$50,000
Reduce 1.2 ELL coordinators.	\$113,888
Eliminate additional summer work days for coordinators.	\$15,091
Reduce 1.0 social worker.	\$56,944
Eliminate District purchase of secondary student planners.	\$15,000
Reduce 1.0 Career Development Facilitator (CDF).	\$40,000
Reduce 4.0 counselors	\$227,776
Charge 5% of accounting assistant costs to food service.	\$3,620
Transfer Community Ed. Fund Equity to General Fund.	\$300,000
Consolidate non-instructional services with another district.	\$150,000
Reduce maintenance budget.	\$75,000
Reduce cable supervisor position (0.2 for 10/11 and 1.0 for 11/12).	\$14,110
Eliminate 3.0 custodial coordinators.	\$175,219
Reduce sub secretaries for Central Office and Services Building.	\$20,000
Privatize grounds services (50% savings in 2009/10, 100% in 2010/11).	\$96,322
Reduce high school shuttles by one-half.	\$34,905
Eliminate two bus runs.	\$68,879
Modify cleaning schedule with Enviro-Clean.	\$200,000
Increase current high school parking fee from \$20 to \$40.	\$40,000

<b>Total Reductions for 2010/11</b>	<b>\$6,243,270</b>
<b>Total FTE Reductions for 2010/11 Non-certified Staff (administration, TESSA, TESA, non-represented)</b>	<b>22.4*</b>
<b>Total FTE Reductions for 2010/11 Certified Staff (TEA)</b>	<b>37.0*</b>

\* The FTE (full-time equivalent) reduction is not indicative of total positions affected.

**Troy School District  
2003/04 Through 2009/10**

Year	Description	Instructional	Non-Instructional	
<b>2003/04</b>	5 Elementary Teachers	500,000		
	4 Middle School Teachers	400,000		
	4 High School Teachers	400,000		
	Information Supervisor		75,000	
	Central Office Clerical		41,991	
	Warehouse Worker (10 of 12 months)		43,484	
	High School contracted Security		86,152	
	Staff directory		4,500	
	Employee Assistance Program		5,000	
	Clerical Substitutes		20,000	
	Permanent Guest Teacher	50,000		
	Data Processing Department		45,562	
	Business Office		51,365	
	Maintenance Department		20,430	
	Purchasing Department		16,519	
	Custodial Department		100,092	
	Electricity		200,000	
	Indirect Charge @ 10%/5%		500,892	
	Transportation Letter		2,000	
	Deputy Superintendent's Office		647,365	
	Driver's Education		69,000	
	Niles Community High School	40,000		
	Community Relations (5%)		8,000	
	Innovative Program Grants		28,000	
	Troy Tomorrow		50,000	
	Open and Closing Events		4,000	
	Capital Outlay		1,287,789	
	Land Sale		6,991,950	
	<b>Total 2003/04</b>		<b>1,390,000</b>	<b>10,299,091</b>
	<b>2004/05</b>	Secondary Staff	246,139	
Elementary Staff		615,348		
One Administrator			138,642	
Curriculum Substitutes		494,623		
Building Budgets		360,599		
Instructional Budgets/Textbooks		561,480		
Coordinators		63,159		
Custodial Department			100,000	
Out-of-State Conferences		28,137		
Host Materials		500		
Eliminate Print Shop			71,964	
Athletics (Sports Camps)			100,000	
Increase in PA-18 Allocation			647,466	
<b>Total 2004/05</b>			<b>2,369,985</b>	<b>1,058,072</b>

Year	Description	Instructional	Non-Instructional
<b>2005/06</b>	Textbooks	292,874	
	10% Reduction in Instructional Supplies	703,655	
	6 Elementary Positions (Attrition)	759,335	
	Community Relations Budget		17,933
	4 Special Ed. Positions (Resource Room)	506,224	
	Copier Savings		242,533
	Utility Increase		(76,594)
	0.5 FTE Administrator Reduction		85,994
	1.0 FTE Clerical Reduction		50,875
	P/C/L Insurance		32,347
	Additional Interest Income		300,000
	<b>Total 2005/06</b>	<b>2,262,088</b>	<b>653,088</b>
<b>2006/07</b>	Excess Gate Receipts to General Fund		22,378
	2.0 Clerical Staff (K-8)		130,832
	2.0 Clerical Staff (High Schools)		90,069
	1 E&R/Curriculum Position	46,821	
	1.0 Clerical in Special Education	54,629	
	2.0 Clerical Staff - Central Office		136,447
	Eliminate Publishing and Mailing Annual Report		16,000
	Custodial Department		1,340,287
	Hard shutdown for Winter Break, Mid-Winter Break, Spring Break		0
	Restructure Guest Teacher Pay	2,000	
	Increase Secondary Average Actual Class Size by .5 (4.5 FTE)	515,811	
	Increase Elementary Average Actual Class Size by .5 (5.0 FTE)	382,886	
	Increase Middle School and High School Minimum Class Sizes (2.0 FTE)	130,037	
	Reduce Secondary ELL Services	56,631	
	Adjust Bus Reporting Times for HS pm Runs Only		26,036
	Eliminate Coordinator's Extended Work Schedule	23,826	
	Reduce Conferences/Travel	5,000	
	10% Reduction in Substitute Teachers for Curriculum and Building Level Conferences/Workshops	19,600	
	Eliminate Elementary Visitations by MS Band and Theater	1,600	
	Kinderplus (Childcare): Eliminate Certified Art & Vocal Music Teacher	52,105	
	Eliminate One Skilled Trades Person		49,251
	1% Reduction in Adult Education Budget		7,879
	1% Reduction in Athletics Budget		18,531
	1% Reduction in Board of Education Budget		3,085
	1% Reduction in Business Services Budget		10,200
	1% Reduction in Cable Budget		1,797
	1% Reduction in Community Relations Budget		3,650
	1% Reduction in CTE Budget	13,294	
	1% Reduction in Curriculum Budget	7,852	
	1% Reduction in Elementary Education Budget	12,969	
	1% Reduction in Evaluation and Research Budget		3,380

Year			Non
2006/07		Instructional	Instructional
<b>(continued)</b>	1% Reduction in Fine Arts Budget	3,371	
	1% Reduction in Human Resources Budget		8,355
	1% Reduction in Information Services Budget		6,315
	1% Reduction in Maintenance Budget		23,055
	1% Reduction in Media Budget		3,302
	1% Reduction in Purchasing/Warehouse Budget		3,609
	1% Reduction in Secondary Ed Budget	12,290	
	1% Reduction in Superintendent's Office Budget		5,055
	1% Reduction in Theater Budget	1,805	
	1% Reduction in TRC Budget		17,145
	Suspend Joint Projects with City of Troy		60,000
	Consolidate Bus Runs		114,360
	Eliminate 1.0 Mechanic		0
	Eliminate Noon Runs for Kindergarten		211,371
	Eliminate 2.0 Computer Technicians		101,932
	Raise Athletic Ticket Fees		87,843
	Transfer Durant Fund Interest Earnings		181,340
	Increase Kinderplus Tuition		24,100
	Open Enrollment, Grades K and 1 (60 Students x \$7,985.82)	307,500	
	Transfer Sports Camps Revenue to Support MS Schedule B Positions		25,000
	Transfer Food Service Fund Equity		160,918
	Eliminate Health Care Self-Insurance IBNR Liability		1,355,201
	<b>Total 2006/07</b>	<b>1,650,027</b>	<b>4,248,723</b>
<b>2007/08</b>	Privatize Sub Teachers	133,203	
	Contract Non-Staff Coaches		9,849
	Estimate Staff Reductions at MS Due to Restructuring	10,078	
	Reduce Conferences (Registration, Mileage, Sub Teachers)	25,000	
	Consolidate MS and HS Bus Stops and Put Elementary on Two Tiers		133,435
	Transportation One Way to Athletic Events for MS		19,603
	Hard Shutdown - Utilities		132,000
	Hard Shutdown (63 Sub Custodians)		89,534
	Change One Degree in Heating/AC		65,489
	Reduce Release Time for Peer Mediation by One Hour at Each HS	20,156	
	No Classes Below 18	20,156	
	Eliminate HOST Fees and Parapro	60,316	
	Increase Science Kit Efficiency Through Rotation		25,000
	Reduce 1.0 in Business Department		30,103
	Reduce School/Departmental Discretionary Budgets 1%	75,411	
	Eliminate 2nd Prep Hour for MS Reading Support	40,312	
	Electronic Field Trip Forms, Secondary Progress Reports, Report Cards and Bus Cards, Pay Stubs		32,000
	Eliminate Newcomers Program (.6 TEA, .6 aide, busing)	43,694	
	Raise Cost of High School Parking Passes from \$20 to \$25		10,000
	Maximize Transfer from Food Service Fund		28,356
	<b>Total 2007/08</b>	<b>428,326</b>	<b>575,369</b>

Year	Description	Instructional	Non-Instructional
2009/10	Eliminate non-scheduled release time for elementary media specialists, no para-pro	263,653	
	Eliminate one clerical position in HR/DP		37,360
	Eliminate one clerical position in District Media		46,700
	Contract campus aides (2007/08 cost = \$507,262) 30% Savings		109,649
	Close middle school pools - Utility & Supply Costs Only		38,813
	Reduce one media specialist per high school	131,827	
	Eliminate add'l 70 hours for Tech Para-Pros	18,760	
	Eliminate buses home at high school athletics		39,200
	Reduce one PASS counselor per high school	131,827	
	Reduce one counselor at Athens	65,913	
	Capture unspent budget allocations at year end	500,000	
	Eliminate General Fund Library Book Purchases	65,000	
	Reduce one coordinator	56,500	
	Contract Maintenance & Grounds Supervisor		39,233
	Reduce High School Assistant Principals (0.5/HS)	127,476	
	Transfer from Internal Service Fund		600,000
	Do not distribute activities accounts' interest income	69,196	
	Transfer from Sports Camps		50,000
	Pay-to-Play/Participate		300,000
	Pay to plug personal refrigerators, microwaves, & coffee makers		10,000
	Natural gas futures contract		262,961
	Participate in Electric Choice Program, 3/1/09 thru 6/30/11		200,000
	Bus purchases - \$183,000 in 08/09 and \$366,000 in 09/10		549,000
	Privatize Custodians		2,334,679
	Privatize Transportation		293,169
	Privatize Food Service		274,053
	Mid year budget reduction.	311,189	734,872
	<b>Total 2009/10</b>	<b>\$1,741,341</b>	<b>\$5,919,689</b>
	<b>GRAND TOTAL</b>	<b>\$10,182,220</b>	<b>\$22,933,370</b>
	<b>Total Budget Adjustments</b>		<b>\$33,115,590</b>
	<b>Reduction in Fund Equity</b>		<b>\$18,639,308</b>
	<b>Grand Total</b>		<b>\$51,754,898</b>

# Frequently Asked Questions

## **Why does the Troy School District need to make budget adjustments?**

The state of Michigan is facing an unprecedented loss in revenues as a result of the current economy. Since 2002, the Troy School District has made more than \$50 million in reductions. Despite these changes, a combination of increased costs and severe school funding cuts continues to impact the financial stability of the Troy School District. Without reductions, the Troy School District will experience an \$11.7 million deficit next school year. It is clear that the ongoing school funding crisis will continue to permanently impact Michigan districts, and the Troy School District must make budget adjustments to protect the long-term stability and excellence for its students.

## **How were the adjustments developed?**

In early December, the Troy School District hosted a series of focus groups involving parents, students, teachers, administrators, support staff and community members. Focus group participants were asked to respond to specific budget scenarios. Feedback from the groups was used to develop recommended adjustments. The District also studied reductions and revenue enhancements in other school communities to determine if they were applicable to the Troy community. The District continues to focus on areas where costs can be reduced without the complete elimination of a program or service. Efforts were also made to protect the classroom programs as much as possible.

## **What is the District's overall plan to address the continued school funding crisis?**

The Troy School District has projected continued school funding cuts over the next three years. As in the past, the necessary adjustments will come from a balance of reductions and use of the District's Fund Equity. A budget forecast is available on the school district's Web site.

## **What is the Fund Equity? How is it being used to address the school funding crisis?**

Fund Equity represents undesignated funds that can be used to cover emergencies, such as this year's unexpected midyear reductions. Without a Fund Equity, the District would have been forced to make classroom cuts more than four months into the school year. In addition, the Fund Equity is used to ensure the District does not need to borrow funds to meet its financial obligations prior to the receipt of state aid. Under the Troy School District's four-year plan, the District's Fund Equity will be maintained at approximately \$9 million or the level needed to avoid borrowing to meet its payroll obligations.

## **What is the timeline for the implementation of these adjustments?**

The District will continue to monitor changes in school funding and other assumptions that impact the overall budget development process. In addition, we will continue to work with our staff, community, parents, bargaining units and state lawmakers to

# Frequently Asked Questions

address serious funding issues. By law, the Troy Board of Education must adopt a budget by June 30, 2010. Budget adjustments will become effective in the 2010-2011 budget year, which begins on July 1, 2010.

## **What changes have already been made to address the school funding crisis?**

Since 2002, the Troy School District has made more than \$50 million in adjustments. The District has used a balance of reductions, revenue enhancements and use of its Fund Equity to address seven years of flat or reduced state funding. A list of the reductions and revenue enhancements is available on the Troy School District Web site.

## **What administrative and non-instructional reductions have been made to date?**

Since 2004, the District has reduced its administrative staffing by more than 15 percent. This year, District administrators and non-represented staff received a 2.5 percent reduction in total compensation. In addition, the District has contracted its food service, transportation, custodial and grounds services. Recently, the District has been noted by several studies as having among the highest percentage of instructional expenditures in both Oakland County and the State of Michigan.

## **If 85 percent of your budget is committed to staffing costs, what changes have been made to control costs?**

In addition to recent compensation and staffing reductions for administrative and non-union staff and the contracting of support services, the District has worked with its associations to control staffing costs. Recently negotiated agreements have been cost-neutral and included structural changes that address the growth of long-term costs for the District. The District's agreement with its support personnel union will expire at the end of the school year. Agreements with the secretarial and teachers' associations will expire prior to the start of the 2011-2012 school year. Given the increased severity of school funding cuts over the past year and the continued deterioration of the economy, the District made a request to leadership of the secretarial and teachers' unions to consider reopening their current agreements to explore cost savings to protect classroom programs. This request has been denied by both union groups. Correspondence related to this request is on our Web site.

## **Why would the District continue to make large purchases, such as SmartBoards or new turf, when it is having to make changes to balance its budget?**

The District continues to make capital improvements as a result of a 2004 bond issue. The District is not legally able to use bond funds for general operating expenses, such as salaries and benefits.

## **Where can I get additional information?**

Please see our Web site: [www.troy.k12.mi.us](http://www.troy.k12.mi.us).

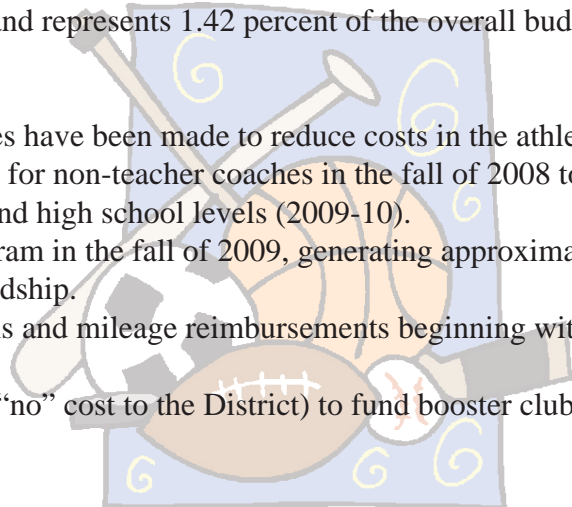
# Athletic Department

The Troy Athletic Department offers 27 different boys' and girls' sports at both the middle and the high school level.

The current athletic budget is \$1.9 million and represents 1.42 percent of the overall budget. This budget does not include gate receipts, econo tickets, or pay-to-participate fees.

Over the past few years, a number of changes have been made to reduce costs in the athletic department. Some of those changes include:

- Utilizing third-party contracted coaches for non-teacher coaches in the fall of 2008 to reduce staffing costs.
- Reducing transportation at the middle and high school levels (2009-10).
- Implementing a pay-to-participate program in the fall of 2009, generating approximately \$150,000 in revenue. No student has been denied participation due to financial hardship.
- Canceling all athletic conferences, meals and mileage reimbursements beginning with the 2009-10 school year, excluding state tournaments.
- Hosting MHSAA-sponsored events (at "no" cost to the District) to fund booster club scholarships for athletes at both high schools.



BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Eliminate transportation for non-MHSAA sports (water polo and synchronized swim) at the high schools.	Eliminate transportation for water polo (boys and girls) and synchronized swim (girls) at both high schools.	This change will require those participating to provide transportation or collect additional fees to purchase bus transportation.	\$15,000
Reduce coaching positions beyond the standard level.	Reduce two football and two track coaching positions.	This could limit the number of athletes on a team for the purposes of appropriate supervision.	\$26,300

# Athletic Department

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Increase pay-to-participate fees.	Establish new fee at: <ul style="list-style-type: none"> <li>• \$100 MS and \$200 HS</li> <li>• \$400 maximum per family</li> <li>• Clubs/intramurals - \$50</li> </ul>	<ul style="list-style-type: none"> <li>•Additional revenue will avoid need for program reductions.</li> <li>•Percentage of participation in may decrease.</li> </ul>	\$250,000
Charge \$3 admission to freshmen sports.	Institute new admission fee for freshmen sports.	<ul style="list-style-type: none"> <li>•Other OAA districts charge for freshmen sports at a reduced rate.</li> <li>•This would represent an additional fee for families without an econo-pass.</li> </ul>	\$15,600
Increase current price of student and econo-passes by \$5.	<ul style="list-style-type: none"> <li>• HS Student from \$40 to \$45</li> <li>• MS Student from \$30 to \$35</li> <li>• Parent from \$60 to \$65</li> <li>• Parent from \$90 to \$95</li> </ul>	<ul style="list-style-type: none"> <li>•Additional funds will be realized to avoid program cuts.</li> <li>•This may result in decrease of individuals attending events.</li> </ul>	\$8,000
Eliminate middle school athletic directors.	This reduction would eliminate the stipends for the athletic director at each middle school.	Scheduling and equipment needs are currently administered by District athletic director. Additional game supervision would be coordinated by building administrators.	\$20,000

# Elementary Schools

The Troy School District Elementary Department currently operates 12 elementary buildings that service 5,100 students in grades K-5. Each school is staffed with highly qualified and skilled teachers who deliver quality instruction.

- Each school provides a comprehensive instructional program consistent with Michigan grade-level expectations.
- Each school provides music, art, physical education, Spanish and media instruction.
- Each school provides traditional and developmental kindergarten options for students.
- Each school provides services for special education students, English language learners and gifted and talented students (PACE).
- Each school provides the services of a full-time reading specialist and Reading Recovery instruction.
- Each school provides support services from school psychologists, school social workers, speech pathologists and teacher consultants.
- Current staffing ratios are 22.3:1 on average.
- Morse Elementary School is recognized as an International Baccalaureate Primary Years Programme.

Participation in Schools of Choice has allowed us to maintain optimal enrollment numbers and enhance revenue to the District. For the 2010-11 school year, we will increase Schools of Choice participation to 150 students, resulting in additional revenue to the District.

The reductions and reconfigurations to programs described below will allow us to be fiscally responsible and yet maintain our exemplary, comprehensive elementary program.

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Purchase elementary science kits with bond funds and eliminate annual rental fee.	Kits are currently leased. Kits would be purchased with bond funds, and the District would continue to lease the “refurbishing” and kit maintenance services.	The impact of this change will be minimal.	\$46,935
Increase Schools of Choice enrollment.	Continue to participate in the Schools of Choice program for the 2010-2011 school year at K and 1st grade level with additional enrollment of 90 students.	Increased funding will be realized by additional students.	\$715,500

# Elementary Schools

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Reduce elementary clerical staffing by 2.1 FTE.	Reduce smallest buildings to 1.50 clerical support and larger elementary schools to 1.75 clerical support.	This will result in a loss of clerical support for buildings. There will be a slower response time to parents and staff.	\$73,028
Restructure 5th grade music program.	Provide two, 40 minute sessions of instrumental music per week to all students in 5th grade. Eliminate vocal music in 5th grade. Add time to vocal music instructional classes in grades 1 and 2.	This change maintains a program that is not readily available in surrounding school districts. All students will be required to participate in instrumental music since this will be preparation time for the teachers.	\$85,416
Increase class sizes up to contractual limits.	Eliminate sections by increasing class sizes to contractual levels (26 in Kdg., 28 in grades 1-2, 29 in grades 3-5).	Physical classroom space could be an issue in some buildings.	\$683,327
Reduce non-mandated special education teacher aides.	This reduction will reduce 1.5 aides who work in part-time special education programs where fulltime special education programs are supported by fulltime aides.	Aides in fulltime positions will also be assigned to assist in part-time programs in three schools. All special education programs will be supported by aides, but the level of support will decrease in three schools.	\$21,110

# Elementary Schools

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Reduce 1.0 Social Worker	Reduce 1.0 of 11.6 school social work positions.	Services to general education students will be reduced.	\$56,944
Eliminate Spanish instruction for grades 1 and 2.	Eliminate Spanish instruction for early elementary students. Since Spanish instruction provides a portion of the contractual preparation time for classroom teachers, students would receive additional instruction in vocal music, physical education and media to maintain preparation time.	Research indicates that early childhood exposure to foreign language instruction has a positive impact on brain development and learning. Other special subject areas will have more instructional opportunities with students.	\$85,416
Reduce 2.0 elementary PACE teachers.	Reduce PACE services to students by 33%. PACE teachers currently service two buildings but will now provide enrichment support to three buildings each.	Students who qualify for this program will receive less instruction from PACE teachers. Building-wide enrichment programs will be reduced.  PACE is currently a program that distinguishes us from surrounding districts.	\$113,888

# Human Resources

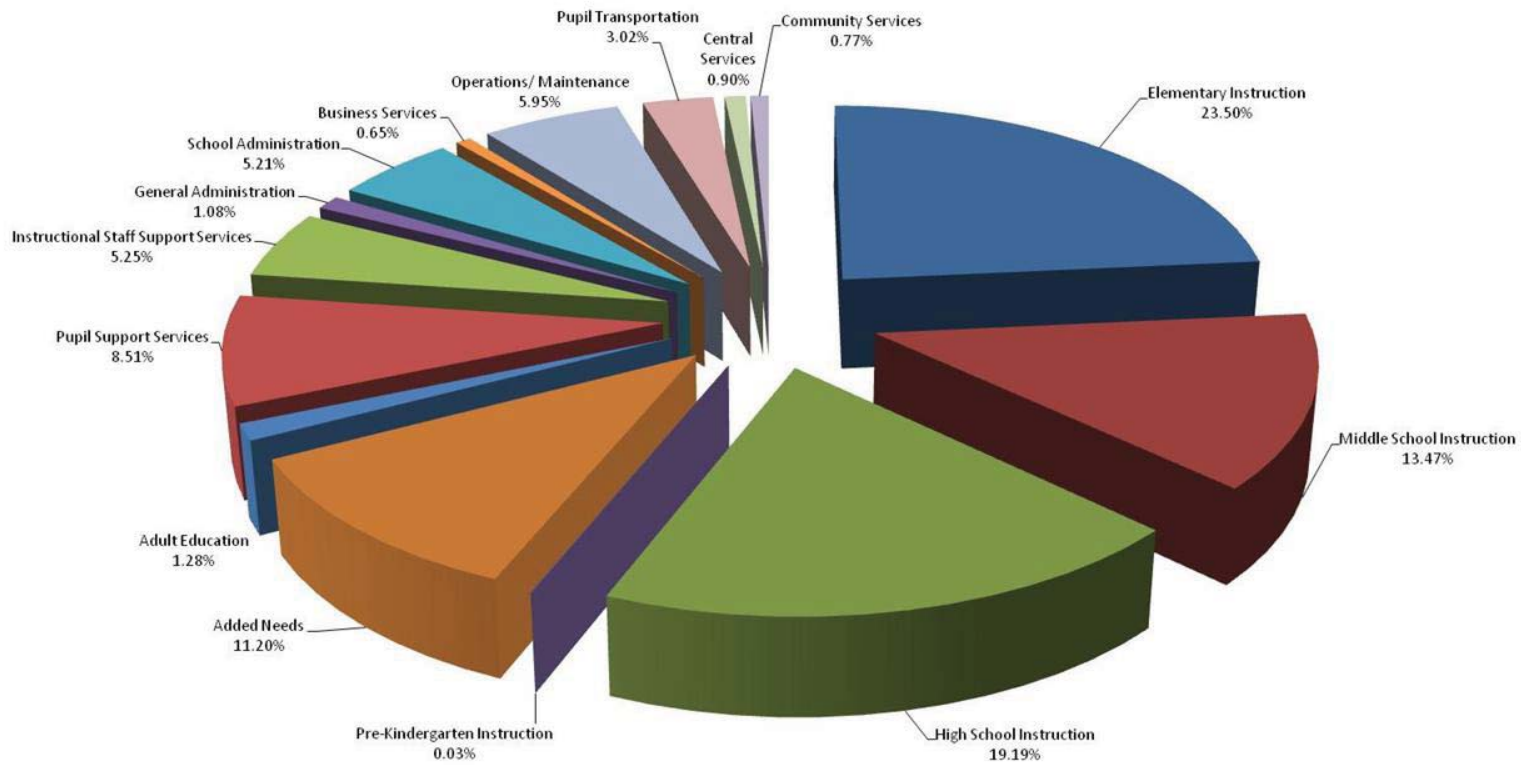
- Nearly 85 percent of the Troy School District budget is spent on staffing costs, including wages/salaries and benefits.
- The Troy School District Human Resources Department furthers student learning and promotes a positive educational environment by selecting, training and responding to personnel issues involving our certified and noncertified employees. The department is responsible for addressing day-to-day employee issues, including hiring certified and noncertified staff; providing assistance in employee performance evaluations; managing insurance benefits; maintaining personnel records; complying with state and federal reporting requirements; and representing the District in the collective bargaining and union grievance processes.
- The Human Resources Department also manages all leaves of absence and worker's compensation claims; administers COBRA, HIPAA and unemployment compensation benefits; and complies with all employment-related federal and state mandates and certification requirements.
- The current collective bargaining agreements with the TSD support service personnel expires on June 30, 2010; the secretarial personnel on June 30, 2011; and the teachers' union on August 14, 2011. Contracts with district administrators and nonrepresented personnel are considered on an annual basis.

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Reduce by 10.2 percent compensation for guest teachers and non-staff coaches.	Notify Temporary School Staff, Inc. (TSS) of reduction in daily rates for TSS guest teaching positions from \$98 to \$88.	The District may experience a shortage in qualified guest teachers. Coaches in similar positions could be paid different stipends (staff vs. non-staff).	\$289,334

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Realize step savings from laid-off staff members not moving to the next step.	Teaching staff who are laid off will not move to the next salary step.	The teachers' collective bargaining contract provides for a new salary step for each additional year of teaching. Teachers who are laid off will not advance to the next step.	\$142,358
Reduce daily rates of TSS administrators by 5 percent.	Daily rates were reduced by 2.5 percent for the 2009-2010 school year. This represents an additional five percent reduction in compensation.	This increases the district savings realized by contracting several administrative positions.	\$39,707
Reduce the number of guest teachers utilized for professional development programs for staff.	Reduce professional development that is held during the school day and eliminate the need for a guest teacher.	This reduction will delay timely review of curriculum areas, impact the amount of staff who are currently updated on best instructional practices, and affect the amount of PD staff members receive.	\$261,724
Contract with Temporary School Services, Inc. for health care aide services.	Existing employees will be contracted through Temporary School Staff, Inc. (TSS).	Minimal impact. Health care aides provided by TSS will not be eligible for participation in MPSERS or to receive District benefits.	\$104,039

# Human Resources

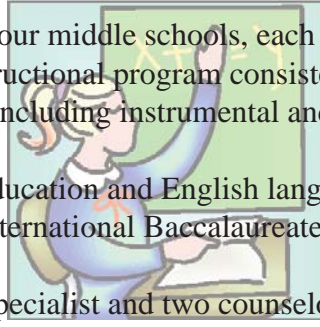
Troy School District  
Salaries and Benefits by Function  
2008-2009 General Fund Audited Expenditures



# Middle Schools

The Troy School District is fortunate to have four middle schools, each with approximately 700 students.

- Each school provides a comprehensive instructional program consistent with Michigan grade-level expectations.
- All schools provide elective opportunities, including instrumental and vocal music, art, physical education, technology, consumer life science and world languages.
- Each school provides services for special education and English language learners.
- Baker Middle School is recognized as an International Baccalaureate Middle Years Programme (MYP).
- Staffing ratios are 27:1 on average.
- Each school is provided one media center specialist and two counselors with a ratio of approximately 350:1.
- Each school has one principal and an assistant principal, as well as two secretaries and one half-time clerk in the main office.



BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Reduce 0.5 middle school clerk in each building	Eliminate the current 0.5 clerk position at each middle school. The savings equates to 2.0 FTE.	This reduction will increase the workload on the remaining MS secretaries. May require more substitute secretary coverage if one secretary is absent.	\$77,493
Reduce middle school media specialist 0.2 in each building.	Middle School media specialist will teach one regular education class and maintain media center responsibility.	Media Center will be closed one hour per day.	\$45,555
Eliminate one-half of summer middle school counselor work days.	Reduce the number of additional days counselors may work prior to the start of school.	Reduction of days will make it difficult to assure all student schedules are error-proof and complete for the start of school and will require more administrative scheduling for students and parents.	\$6,806
Reduce two counselors.	Increase current counselor ratio.	The number of students serviced by counselors will increase.	\$113,888

# High Schools

The Troy School District is fortunate to have two traditional high schools and an alternative high school. Also Troy is proud to maintain the East Campus of the International Academy that supports all Troy School District students.

- Athens and Troy are highly competitive, college preparatory high schools that offer a rigorous and varied curriculum to meet the needs of all learners.
- Niles Community High School is an alternative opportunity for students looking for a smaller school setting where they can meet all graduation requirements necessary to earn a Troy School District diploma.
- Each high school student is expected to complete 22.5 credits in order to graduate, including meeting the Troy School District and Michigan Merit Curriculum requirements.
- Athens and Troy high schools have a wide variety of elective offerings, including career technical education, business, fine arts, world language and physical education courses.
- Staffing at Athens and Troy averages approximately 25:1.
- Additional support includes one media center specialist and between five and six counselors at AHS and THS, respectively. Additionally each high school has one principal and 3.5 assistant principals.
- NCHS has one counselor and one program administrator for approximately 150 students.

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Eliminate one-half of summer high school counselor workdays.	Reduce from ten days to no more than three days each at the HS.	Reduction of days will increase the number of incomplete or erroneous schedules at the beginning of the school year.	\$14,845
Reduce theatre budget.	Offset general fund contribution to theatre budget.	May require reduced theatre usage by elementary and middle school groups.	\$80,000
Restructure clerical positions resulting in a reduction of 1.0 FTE per high school.	Restructure clerical responsibilities to allow for a current position to be eliminated.	The responsibilities will be increased for remaining staff.	\$77,493

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Postpone hiring 1.0 counselor at IAE.	Postpone for one year the hiring of a counselor at IA East.	This will make the counseling ratios comparable to levels at Athens and Troy high schools.	\$66,356
Reduce two counselors.	Increase current counselor ratio.	The number of students serviced by counselors will increase.	\$113,888
Reduce assistant high school principals an additional 0.5 per high school.	This continues a reduction started during the 2009-2010 school year	Will require restructuring of administrative responsibilities at each high school with the remaining administrative team. Current student activities and special programs may be reduced due to lack of administrative coverage.	\$127,476
Reduce 1.2 Curriculum Coordinators.	Curriculum coordinators would be reduced from 4.2 to 3.4 FTE.	Current curriculum coordinator responsibilities will be reassigned to remaining 3.4 coordinators. Fine Arts coordinator will not be impacted (reduced from 1.0 in 09/10).	\$68,333
Eliminate Algebraic (AT) Coach.	Eliminate current AT Coach provided through national Training Network.	Position will be filled by math coordinator.	\$50,000
Increase class limits up to contractual sizes.	Increase class sizes at the high school.	This may result in elective classes not being offered, scheduled only in one high school or being offered every other year.	\$569,439
Eliminate 0.5 media secretary at each high school, reducing the current 1.0 secretary to 0.5.	Reduce current media secretary from 1.0 to 0.5.	More tasks will be absorbed by the media specialists.	\$38,747

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Eliminate 4.2 ELL Tutors (K-12).	Reduce ELL tutors from 16.2 to 12.0.	Tutors may need to service more students.	\$139,907
Reduce 1.2 ELL coordinators (K-12).	ELL coordinators deliver instruction to non- or limited-English-speaking students. The reduction will set our current staffing level at 6.2 ELL coordinators.	There will be less direct instruction for non- or limited-English-speaking students with more reliance on the classroom teacher. Testing, paperwork and other coordinating work at secondary level will be completed with substitute time.	\$113,888
Eliminate additional summer work days for coordinators.	Eliminate current five days of coordinator work days before the school year.	This will impact the August/September professional development process. There may be additional need to use department chairpersons to help plan and implement these activities.	\$15,091
Eliminate District purchase of student planners.	Reduce the cost of high school planner by charging students.	Students will not be required, but strongly encouraged, to purchase planners.	\$15,000
Reduce 1.0 Career Development Facilitator (CDF).	Reduce current number of facilitators to 1.0 FTE and split duties between high schools. The remaining facilitator will be funded completely by grant funds.	The career room would be open on a less-regular basis. More responsibilities related to career counseling and Educational Development Plans would fall to counselors.	\$40,000
Increase current high school parking fee.	Parking fee will be increased from \$25 to \$40.	Proposed rate will put the Troy School District at the low end of what other districts charge students.	\$40,000

# Support Services

## Food Service

The school lunch program is a federally funded program, which is mandated by the state of Michigan. School districts in Michigan are required to provide a lunch program that meets federal guidelines and also requires that meals be provided to students whose families meet certain criteria for a reduced-price meal or a free meal.

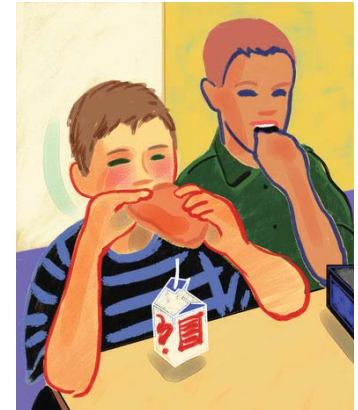
- The number of students who currently qualify for the free- or reduced-price meals has increased from eight percent in 2008-09 to 12 percent. Due to the number of qualifying students, we now have a mandated breakfast program in place at one location.
- The school nutrition program is overseen by the Sodexo Corporation, which services all 19 schools, including a Headstart Program and a TOTS program, and manages a catering program.
- The Troy Food Service Department serves approximately 2,377 lunches on an average day.

All revenue collected by the school lunch program remains in the Troy Schools Food Service Department's fund equity. The Sodexo Corporation has hired the necessary staff, most of which were previously employed by the District, to operate the Food Service Department. By utilizing its national purchasing power, Sodexo feels that it will be able to reduce the food costs for the District. Sodexo is then reimbursed by the District for the expenses incurred in managing the lunch program.

## Maintenance and Operations

The Troy School District Maintenance & Operations Department oversees the daily operations of 24 facilities, which is equivalent to approximately 2.1 million square feet of floor space and 461 acres of land on which the facilities are situated. This does not account for the additional 200+ acres of vacant land that also require periodic service.

- The Maintenance Department handles Energy Management, building repairs, and HVAC (Heat, Cooling and Air Conditioning). The Director of Maintenance has one Energy Management Coordinator and ten skilled-maintenance personnel.
- The Operations Division provides the manpower for janitorial services (91 FTEs) and the grounds operations (6 FTEs), related supplies, safety programs and other mandates, and building permits.



The custodial and grounds operations are provided to the Troy School District by Enviro-Clean. This change has substantially reduced costs for the Troy School District while maintaining services for our students.

## **Technology**

The Technology & Media Services department is made up of a director, two network engineers, a cable supervisor, two technology coordinators, two desktop technicians, a phone/fiber technician, an audio-visual technician, a help desk technician, a systems analyst, a media system technician, an administrative assistant, a warehouse/systems technician (contracted), 14 media specialists, 20 technology paraprofessionals, and 13 media aides. The department is responsible for managing and maintaining the District's private fiber network which supports data, voice and video connections to 24 buildings, along with the internal network switches, servers and technology equipment, as well as managing and maintaining media center collections of over 268,000 items.

- The department manages a fleet of more than 3500 desktops and 1500 laptop computers, 80 servers, 1000 printers, 3000 phones, 800 classroom TV systems, 300 free-field microphone systems, 200 Smart Interactive Whiteboards, and 500 data projectors.
- Technology coordinators and media specialists work directly with classroom teachers and students to deliver media and technology content and to ensure the quality integration of technology into core curriculum areas.
- The department has reduced technical, clerical and teaching staff since 2006, including the reduction of six media specialist positions, one technician and one clerical position. A second technical position has been contracted.
- After the departure of the Director of Curriculum, the media department was merged with technology under a single administrator.
- The department has implemented automatic shutdowns of all computers and televisions each night to reduce electrical consumption.
- Annual budgets for the purchase of new books (40%), technology and media supplies (40%), and software (100%) have been reduced or eliminated.

## **Transportation**

The Troy School District's Transportation department provides bus service to more than 8,000 regular education and 278 special education students, traveling almost 657,440 miles annually.

- Office staff consists of a contracted manager, dispatcher, sub dispatcher, safety coordinator, and router.
- There are 70 route managers, six stand-by drivers, eight sub bus drivers, seven bus aides and two sub bus aides, and four mechanics.
- Service includes general and special education transportation to and from school for two high schools, four middle schools, twelve elementary schools, one special education school (The Troy Center), one non-public school, two Oakland Technical Centers and twenty out-of-district special education schools. Transportation is also provided for athletic events and field trips.

Transportation services are now provided to the Troy School District by First Student, Inc. The change in service has provided significant savings that has been used to protect classroom programs.

# Business Services

The Business Services department consists of one assistant superintendent, one finance director, one purchasing supervisor, one accountant, one accounting assistant, two accounts payable clerks, two payroll clerks, one executive assistant and one secretary.

- The department is responsible for the financial operations of the District, including the budget, audit, investments, financial reporting, financial forecasting, grants, accounts payable, cash receipts, payroll, employee reimbursements, financial software, risk management and insurance, worker compensation administration, internal control, purchasing, bids, price quotes, purchasing cards, inter-building/schools delivery, warehouse administration, fixed-assets inventory and related records management.
- The department has oversight responsibility for the maintenance, operations and information services departments.

## Previous Reductions/Efficiencies

- Reduced 2.0 positions since 2003/04.
- Implemented an on-line payment processing system for parent use for payments to schools for various programs.
- Moved 99% of employees to direct deposit, and pay stubs are sent electronically.
- Instituted the use of purchase cards to reduce the number of purchase orders and employee reimbursements.

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Enter into an agreement with Alternative Revenue Development to provide advertising revenue for the Troy School District.	Advertising firm will enter into advertising agreements on behalf of consortium of local school districts.	Advertising placards will be placed at both high school sites in addition to advertising on the District Web site and direct-to-home printed materials.	\$100,000
Eliminate 3.0 custodial coordinators.	Eliminate one custodial coordinator at Athens, Troy High, and district-wide Operations.	The work performed by these two individuals will be performed by Enviro-Clean. There will be no additional charge to the District.	\$175,219

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Reduce sub secretaries for Central Office and Services Building.	Limit the use of Temporary School Staff, Inc. (TSS) substitute secretaries District-wide through internal processes.	The workload for existing secretarial will be increased, and turnaround time for completion of assignments will likely be delayed.	\$20,000
Privatize grounds services (50% savings in 2009/10, 100% in 2010/11).	The District contracted with Enviro-Clean to perform this function, effective December 11, 2009.	This will not have any impact on District operations for the 2010-2011 school year.	\$96,322
Reduce high school shuttles by one-half.	Reduce high school shuttles from six to three per day.	Careful scheduling at the high schools will be necessary to schedule classes that are offered at only one building first, fourth or sixth hours.	\$34,905
Reduce Technology Budget.	Identify \$122,094 worth of reductions in the District Technology budget.	Adjustments will include increased workload for technology personnel and reduced expenditures.	\$122,094
Consolidate non-instructional services with another district.	Investigate consolidation of non-instructional services with another district.	Consolidation would require extra work to be performed by the Business Office and Human Resources staff. The TSD would invoice the other district for services performed.	\$150,000
Transfer Community Education Fund Equity to General Fund.	Funds currently designated for Community Education operations will be transferred to the General Fund.	The transfer will reduce the reserved funds in the Community Education operations.	\$300,000
Increase facility usage fees.	Rental fees for Troy School District facilities will be increased by 20 percent.	These fees will be paid primarily by outside groups and should not have a cost impact to the Troy School District.	\$15,290

BUDGET ADJUSTMENT	DESCRIPTION	IMPLICATIONS	REVENUE/SAVINGS
Eliminate two bus runs.	Two secondary transportation runs will be eliminated.	Reductions mean that some buses at the middle school level will have more students.	\$68,879
Modify cleaning schedule with Enviro-Clean.	Modify the current cleaning schedules to realize a reduction in the number of personnel employed by Enviro-Clean.	Some non high traffic areas will be serviced on a less frequent basis. All required health and safety guidelines will continue to be maintained.	\$200,000
Charge five percent of account assistant to food service fund.	This change properly charges the expense of this position to the duties performed by the employee.	The Accounting Assistant is currently charged 100 percent to the general fund. This charge would allow the District to charge five percent of the salary and benefits of this position to the Food Service Fund.	\$3,620
Reduce maintenance budget.	Analyze the maintenance budget in line item detail to secure \$75,000 in savings.	Routine maintenance items and new equipment purchases may need to be deferred to future budget years.	\$75,000

# Statement of Revenue and Expenditures

	2008/2009 <u>Final Amounts</u>	2009/10 <u>Budgeted Amounts</u>		2008/2009 <u>Final Amounts</u>	2009/10 <u>Budgeted Amounts</u>
<b>Revenues:</b>			<b>Other Support Services</b>		
Local	47,263,198	47,112,048	<b>General Administration</b>		
State	69,442,124	65,916,278	Board of Education	249,685	194,064
Federal	11,327,318	11,751,783	Executive Administration	1,625,591	1,630,023
Incoming Transfers/Other	8,959,312	9,702,708	<b>Total General Administration</b>	<b>1,875,276</b>	<b>1,824,087</b>
<b>Total Revenues/Incoming</b>	<b>136,991,952</b>	<b>134,482,817</b>	<b>School Administration</b>		
<b>Expenditures:</b>			Office of the Principal	7,612,150	7,511,259
<b>Instruction:</b>			Other School Administration	51,792	53,622
<b>Basic Programs</b>			<b>Total School Administration</b>	<b>7,663,942</b>	<b>7,564,881</b>
Elementary Education	30,216,226	28,680,079	<b>Business Services</b>		
Middle School	17,256,380	16,034,593	Fiscal Services	820,248	872,804
High School	25,826,952	24,120,399	Internal Services	111,423	10,911
Pre-Kindergarten	43,148	37,429	Other Business Services	748,344	394,712
Summer School	1,880	4,350	<b>Total Business Services</b>	<b>1,680,015</b>	<b>1,278,427</b>
<b>Total Basic Programs</b>	<b>73,344,586</b>	<b>68,876,850</b>	<b>Operations/Maintenance</b>	<b>13,210,955</b>	<b>11,089,432</b>
<b>Added Needs</b>			<b>Pupil Transportation</b>	<b>4,394,886</b>	<b>4,297,339</b>
Special Education	11,353,930	10,987,588	<b>Central Services</b>		
Compensatory Education	4,218,887	4,415,366	Planning, Research, Development	157,121	178,880
Career and Technical Education	1,554,754	846,126	Communication Services	383,307	342,641
<b>Total Added Needs</b>	<b>17,127,571</b>	<b>16,249,080</b>	Staff/Personnel Services	579,171	573,264
<b>Adult/Continuing Education</b>	<b>3,618,834</b>	<b>4,044,157</b>	Non-Instructional Technology Services	518,083	664,771
<b>Total Instruction</b>	<b>94,090,991</b>	<b>89,170,087</b>	<b>Total Central Services</b>	<b>1,637,682</b>	<b>1,759,556</b>
<b>Support Services:</b>			<b>Total Other Support Services</b>	<b>30,462,756</b>	<b>27,813,722</b>
<b>Pupil and Instructional Support</b>			<b>Total Support Services</b>	<b>49,457,711</b>	<b>44,654,398</b>
<b>Pupil</b>			<b>Community Services</b>	<b>989,559</b>	<b>983,986</b>
Truancy/Absenteeism Services	112,986	116,871	<b>Outgoing Transfers/Other</b>		
Guidance Services	3,362,078	2,815,545	Site Acquisition	15,487	23,505
Health Services	802,589	689,880	Medicaid Backcasting		163,941
Psychological Services	996,909	868,700	Athletic Transfer	1,650,641	1,566,673
Speech Pathology and Audiology Services	1,469,736	1,304,696	<b>Total Outgoing/Other Expenditures</b>	<b>1,666,128</b>	<b>1,754,119</b>
Social Work Services	1,283,164	1,332,336	<b>Total Expenditures</b>	<b>146,204,389</b>	<b>136,562,590</b>
Teacher Consultants	1,949,066	1,927,506	<b>Net Change to Fund Balance</b>	<b>(9,212,437)</b>	<b>(2,079,773)</b>
Other Pupil Support Services	1,008,342	845,559			
<b>Total Pupil Support Services</b>	<b>10,984,870</b>	<b>9,901,093</b>			
<b>Instructional Staff</b>					
Improvement of Instruction	1,965,443	1,798,053			
Educational Media Services	3,085,831	2,329,666			
Educational Television	199,595	192,892			
Instruction Related Technology	1,520,700	1,531,769			
Supervision and Direction of Instructional Staff	850,854	730,887			
Academic Student Assessment	37,989	32,291			
Other Instructional Services	349,673	324,025			
<b>Total Instructional Staff Support Services</b>	<b>8,010,085</b>	<b>6,939,583</b>			
<b>Total Pupil and Instructional Support</b>	<b>18,994,955</b>	<b>16,840,676</b>			