

**Using Governor's Per-Pupil Reduction and Retirement Rate\***

	Nov 2009	Jan 2010	Sept 2010	Total
<b>STATE AID REDUCTIONS</b>				
\$165 per-pupil	(\$198,000)			
\$127 per-pupil	n/a			
\$100 per-pupil		n/a		
\$268 per-pupil *			(\$321,600)	
<b>Total Loss of State Aid - Estimated</b>				<b>(\$519,600)</b>

\* January Consensus Revenue Estimating Conference Projection

**COST INCREASES - MAJOR ITEMS - 2010-11**

	Sept 2010	Total
Step and Lane Costs - Teachers	(\$113,000)	
Retirement Rate Increase - All Employees - Estimated *	(\$162,000)	
Student Enrollment Decline 1% (12 FTE)	(\$82,596)	
Step Costs - Other Employees	(\$16,830)	
Fuel & Utilities - 5% increase - estimate	(\$26,000)	
Health Care Costs - 10% increase on premiums - estimate	(\$66,000)	
Federal ARRA funding	TBD	
<b>Subtotal Other Cost Increases - Major Items - 2010-11 - Projected</b>		<b>(\$466,426)</b>

\* Governor's Retirement Rate Proposal: increase from 16.94% to 19.41%

**TOTAL COST INCREASES / FUNDING LOSSES - MAJOR ITEMS - 2010-11**

**(\$986,026)**

**COST REDUCTIONS**

	Nov 2009	Jan 2010	Sept 2010	Total
ACTION TAKEN - Dec 14, 2009 - Tier 1 Reductions	\$174,209			
January 2010 Proration Avoided - Tier 2 Reductions not taken				
ACTION FOR CONSIDERATION - Tier 3 Reductions See Separate Listing			\$796,540	
<b>Total Cost Reductions - Estimated - 2009-2010 and 2010-2011</b>				<b>\$970,749</b>

**PROJECTED COSTS IN EXCESS OF REDUCTIONS (TIERS 1 & 3):**

**(\$15,278)**

**Funding Reductions**

Actual Funding Reductions for 2009-10		
Nov 2009: \$165 + \$127 per pupil	\$	352,152
Additional Projected Funding Reductions for 2009-10 and 2010-11		
Jan 2010: \$100 per pupil	\$	120,600
Oct 2010: \$600 per pupil	\$	723,600
Total Funding Reductions Estimate: 2009-10 and 2010-11	<u>\$</u>	<u>1,196,352</u>

**Potential Cost Savings**

**"Tier 1" (For implementation Dec 2009 /Jan 2010)**

Eliminate Conference-Related Non-Grant Funded Meal Reimbursement ...	\$	200
<i>These savings would be realized by discontinuing the policy of reimbursing employees for meal costs incurred at all-day or overnight professional development conferences.</i>		
Reduce Board Member Stipends.....		904
<i>These savings would be realized by reducing each Board Members' stipend from \$30 per meeting to \$20 for the remainder of the school year.</i>		
Six Furlough Days - Central Office - Jan-June.....		1,161
<i>These savings would be realized by instituting 6 unpaid days off for a non-contracted, non-union central office employee.</i>		
Elimination of Supt Admin Assistant Overtime - Effective Jan 2010.....		3,430
<i>These savings would be realized by eliminating overtime pay for work performed by the Superintendent's Administrative Assistant at Board Meetings. It will result in a schedule change for this employee and thus an unavailability to the public, Board and Superintendent.</i>		
Elimination of Remaining Tech Data Budget.....		7,500
<i>These savings would be realized by eliminating the services of one technology department part-time employee for the remainder of the year. This will result in an increase in the workload of the Technology Director.</i>		
Health Care Contributions - Administration.....		7,850
<i>These savings will be realized by administrative employee health care contributions.</i>		
Use GSRP funds to address per-pupil reduction.....		28,000
<i>This amount represents the net savings of eliminating the Great Start Readiness Program (GSRP) and applying these grant funds toward offsetting the per-pupil funding reductions.</i>		
Reduce Curriculum Budgets to \$3,000 per Building.....		37,534
Non-replacement of Special Education Administrative Assistant.....		41,000
<i>These savings will be realized by not replacing a person who left the district. It will result in an increased workload for the special education department and a reassignment of duties within the secretarial staff.</i>		
Layoff 2.0 FTE Custodial Employees- Effective 12/17/09.....		46,630
<i>The reduction of the custodial workstaff will result in a reduction in cleaning services and an increased workload for the remaining custodial staff.</i>		

**Total Potential Cost Savings - Tier 1**

*This amount approximates one-half of the November 2009 funding reductions.*

\$ 174,209

Tier 2 and Tier 3 cost savings will be brought to the Board for further discussion.

Whitmore Lake Public Schools  
 Potential Cost Savings for 2010-11 School Year  
 "Tier 3" Reductions

=REVISED DRAFT=  
 April 26, 2010

*Revised per Apr 19 Finance Committee meeting*

**Tier 3: Proposed Savings for 2010-11**

Eliminate Welcome Back Breakfast	\$ 475
Implement PTP - Drama, Quiz Bowl (43 participants x \$125)	5,375
Eliminate Saturday Athletic Transportation	TBD
Admin Health Care Contributions	17,405
Admin Step Freezes for 2010-11: Cost Avoidance of \$11,040	
Reduction of Transportation Budget by 7%	32,480
Option: WISD Consortium	
Reduce General Fund Athletic Subsidy	48,960
Per Finance Committee Meeting, this can be achieved by: eliminating MS athletics (\$24,110 coaching + \$5,600 transp - \$9,375 PTP rev) and doubling HS PTP fee: generates an add'l \$28,625 (\$125 x 229 participants)	
Non-Replacement of ES Principal	90,000
Reduction of 2.5 FTE Secretarial (via retirement or layoff)	91,345
Reduction of 8 FTE Teachers; includes offering only half-day kindergarten (via retirement and layoff)	510,500
<b>Total Proposed Savings - Tier 3</b>	<u><u>\$ 796,540</u></u>