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A STUDY OF SCHOOL FINANCE AS IT RELATES
TO CASH FLOW, RESERVES, NEGOTIATIONS,
BOARD PHILOSOPHY, INFLATION,
AND BUDGET PHILOSOPHY

by

James Alvin Brouwer

A Project Report
Submitted to the
Faculty of the Graduate College
in partial fulfillment of the
requirements for the
Degree of Specialist in Education
Department of Educational Leadership

Western Michigan University
Kalamazoo, Michigan
August 1980

A STUDY OF SCHOOL FINANCE AS IT RELATES
TO CASH FLOW, RESERVES, NEGOTIATIONS,
BOARD PHILOSOPHY, INFLATION,
AND BUDGET PHILOSOPHY

James Alvin Brouwer, Ed.S.

Western Michigan University, 1980

The community of East Grand Rapids, Michigan, has a long history of providing an outstanding educational program for youth. Over the past few years with spiraling inflation, negotiations with labor unions, and declining enrollments, there have been political and financial stresses affecting the entire community which could influence the quality of educational programs in the future.

This study focuses on the East Grand Rapids school district and identifies the impact of selected factors upon the areas of fiscal responsibility, curriculum, staff assignment and appropriate use of space. It describes the Board of Education budget philosophy as it relates to cash flow, professional negotiations with teachers, negotiations with support staff, and a benefit program.

There have been, and continues to be, many mandates by the State of Michigan which influence public school programs. Some of the mandates are directed toward effecting changes in educational philosophy and others toward changes in system operation. This study identifies some aspects of the impact of these mandates on the East Grand Rapids School District budget and on the apparent reduction of local control of some school district decision making.

ACKNOWLEDGEMENTS

The sequence of topics covered in this study reflects the dramatic impact of governmental control over public education and its related financial problems. Included in the study is the most recent dilemma of declining birth rates and in turn the related decline of student populations.

This study examines the integral parts of community-school government as it relates to local financial support and educational attitude.

The author is deeply grateful for the contributions of many friends and colleagues. Special gratitude is expressed for the scholarly assistance of Dr. Carol F. Sheffer, Chairperson, Department of Educational Leadership, Western Michigan University. Acknowledgement is also given to committee chairperson Dr. Richard E. Munsterman for his encouragement and guidance.

James Alvin Brouwer

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WESTERN MICHIGAN UNIVERSITY, ED.S., 1980

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CHAPTER I.

PROBLEM STATEMENT SECTION

This study provides an overview of the impact of declining enrollments, of mandatory legislation, and of limited financial resources on local boards of education and administrators. The following information is an historical study used to analyze the effects of these factors on a selected school district in the State of Michigan.

Rationale for the Study

The assumption underlying this work is that a study of the past may assist in providing direction for the future and that a review of past legislation may assist a board of education and the school district administration to prepare for the impact of new legislation.

An additional assumption of this study was that an historical record of financial data can assist in providing an explanation for budgetary cutbacks as a board of education evaluates program priorities and growth patterns. In addition, an historical analysis can provide a means of communication to a school district's clientele regarding how their tax dollars have been utilized.

Procedures Used to Develop Study

The historical case study method was used for this study. Sources of information included documents such as: school board

minutes, official forms and budgets of the school district, audit reports, legislation in the rough draft forms from the State Department of Education and personnel records and reports. Additional sources of information used included master contract agreements with school district unionized groups and an internal audit of statistics by this writer.

Development of Study

As a part of this thesis a study of the financial data of a community and school district was made including the years 1960 through 1977. Enrollment and census reports reflected a decline in birth rates and consequently actual enrollment. Predictably, changes in enrollment have an impact on space and staff utilization. Greater involvement of the author in action taking place on legislation affecting education resulted in the addition of a section on mandatory legislation.

CHAPTER II.

THE DECLINING ENROLLMENT PROBLEM

Ramifications

At the time of this study the phenomenon of declining enrollment was not a locally isolated one, but was occurring nationwide. Boards of education and administrators were being forced by circumstances within their own districts to deal with this issue. Ramifications of the local issue were both political and emotional in nature and tended to affect an entire community. A decline in student enrollment and the commensurate decline in proportionate revenues had an impact upon the areas of fiscal flexibility and consequently on curriculum, staff assignment and appropriate use of additional space created by the decline. Maintaining a sound program during a period of rising costs and decreasing revenues is difficult to say the least. Decisions had to be made and were advisable concerning what the community wanted for and from its educational institutions in view of declining enrollments.

Peak Enrollments

The East Grand Rapids School K-12 enrollment had been experiencing a steady decline since the school year of 1968-69 during which enrollment was at an all time high. Enrollments had declined from 3832 in 1968-69 to 2753 in 1975-76 (Page 47, History of Financial Data). It was anticipated that the decline would continue and would

level off in the 2200 to 2300 range according to a study and research completed in 1977 by the East Grand Rapids Declining Enrollment Committee.

Financial Problems

There are financial problems inherent to declining enrollments. The problems are multiplied when district revenues are dependent on state aid formulas that reimburse school districts on the basis of actual enrollment. Approximately one-third of the East Grand Rapids School District's revenue came from state sources. A state aid formula was applied that was directly related to the number of students the district had in attendance. Example: The formula used and applied to all the K-12 school districts in the State of Michigan for the 1977-78 fiscal year provided for a gross allowance of \$1,364 per full time equated student. The gross allowance multiplied by the number of full time equated students (2,753) equaled \$3,755,092. Within the 1977-78 formula there was a deductible factor computed as follows: \$88,500,000 State Equalized Value (the approximate assessed value, at 50 percent, of all the residential, commercial and industrial property within East Grand Rapids) multiplied by 28 (.028) mills equaled \$2,478,000. The gross allowance of \$3,755,092 less the deductible of \$2,478,000 equaled \$1,277,092 net allowance in direct state aid. Some programs, such as transportation, special education and driver's education, were eligible for additional subsidies by the state. In the State of Michigan these are computed separately from the state aid formula. The net result of such a

formula was that the actual allowance per student was \$464. Assuming that the State Equalized Value remains constant and that there is a decline in enrollment of 100 students, the loss to a district would be \$1,364 times 100 students or \$136,400. Since the loss of students in districts experiencing declining enrollments occurs throughout the K-12 system it is difficult to reduce staff and related costs directly proportionate to the lost revenue. It is interesting to note that the loss relates to the gross allowance and not the net allowance. One result of inflation is that it tends to increase the State Equalized Value. That tendency combined with declining enrollments magnifies the financial problem.

The financial impact on the East Grand Rapids School budget was substantial. Assuming the school district could reduce its staff by one teacher for every 25-30 students it lost in enrollment, the effect on the budget would be considerable since fixed costs (utilities, insurance, transportation, contracted services) remain relatively constant. It should be noted that as enrollment declines, it is not always possible to reduce staff by one teacher per 25-30 students. For example, it was projected that the elementary enrollment in East Grand Rapids would decline by about 45 students in 1977-78. This amounted to only one child per elementary classroom. Since enrollment decline does not occur in one grade level or in one building, it is almost impossible to reduce staff by two teachers for a decline of 45 students. It should be apparent that a wide range of overhead costs tend to remain constant even though a district reduces the staff.

The costs for all support services, utilities, etc. remain constant. Some of these costs can be reduced when enrollments decline in such a way as to allow the closing of a room, or a wing of a school. For the most part, however, these costs continue until a building is closed and there is a consolidation of facilities and manpower.

In East Grand Rapids, the total local tax levy was 70.00 mills (Total tax levy is the sum of all the taxes paid by property owners for all city services including police, fire, street maintenance, etc.) per thousand dollars of equalized value in 1977. The East Grand Rapids School District levied 42.24 mills of this total. Of the 42.24 mills, 39.60 mills were designated for operation and 2.64 mills were earmarked for debt retirement (building bonds). By law, debt retirement and operational funds cannot be co-mingled. The 39.60 mills provided the school district with \$3,352,642 or approximately two-thirds of its operating revenue for 1977-78. The remaining one-third of the revenue, \$1,394,663, resulted from the state aid formula plus the categorical subsidies such as special education, transportation and driver education. The distribution of revenue (Page 31 History of Financial Data) shows the resources available to the district in 1977.

To compound the problem in East Grand Rapids, the percentage of the school revenue budget derived from local sources had increased and the state's percentage had declined. This was due primarily to the appreciation of property values through inflation and to a decline in the student population as it related to the 1976-77 state

aid formula. The difference between 1975-76 and 1976-77 is reflected on Pages 30-31 History of Financial Data.

For many years state aid grants for East Grand Rapids, and for most school districts in Michigan, included state aid derived from the formula described earlier, categorical aid such as transportation, special education, municipal overburden, reading support, Elementary-Secondary Education Act Grants (ESEA) and driver education. (At the time of this study there were 22 funded categoricals within the state aid formula. No district qualified for all of them.) Federal grants in East Grand Rapids amounted to no more than 1 percent of the total resources available and consisted primarily of ESEA Title I monies. Local property taxes were derived from the levy of a voted authority given to the district by a vote of the constituents in any given year. The number of years of authority to levy can change in accordance with needs and a vote of the constituents. Tuition collected was minimal and was assessed for students attending the district from outside its boundaries. Other revenue was derived primarily from earned interest on investments and miscellaneous income from rental of facilities and vending equipment. Added to the receipts for a fiscal year was a cash balance from preceding fiscal years. The combined total of these monies comprised gross available funds.

The reduction in state aid in 1976-77 of \$87,585 shows the beginning of a serious financial dilemma. The projection for the 1977-78 fiscal year reflected a loss of \$131,556 in state aid and for the 1978-79 fiscal year a loss of \$150,000. In order to maintain

the on-going educational program, the district chose to transfer the financial burden back to the local taxpayers and increase the local effort. Until and unless a different method of financing education can be found, the local tax burden will need to increase if the quality of the educational program is to be maintained.

CHAPTER III.

THE COMMUNITY

At the time of this study East Grand Rapids was a well-established suburban residential community of approximately 13,000 people, situated in Western Michigan, adjacent to the City of Grand Rapids. During a 1972 survey when residents were asked what they liked best about living in East Grand Rapids, the school system with its high standards for achievements was the prime reason mentioned. Two-thirds of the residents had lived in the community more than five years. About 90 percent of the residents who were 25 or older were college graduates. People in the community worked in a broad variety of occupations, with a substantial proportion holding professional and managerial positions. The cost of living, particularly as reflected in the cost of homes in the community, was appreciably lower than in many comparable or larger communities elsewhere.

The community's location in a 400,000 population metropolitan area offered rich diversity and afforded numerous advantages. The region had a highly diversified industrial base in such fields as furniture, electronics, automotive, aircraft and consumer appliances. One public and three private colleges, a junior college and extension branches of major state universities were located in the area, as well as four hospitals with university-affiliated teaching programs. The city offered a variety of cultural options, with groups active in art, drama, music, dance and other fields. Easy access to Lake

Michigan and innumerable other lakes, streams, ski slopes and forests provides unlimited recreation and sports opportunities.

In East Grand Rapids, school and community were virtually synonymous. They shared common responsibilities, obligations, loyalties and aspirations. This was constantly demonstrated by citizen participation in school affairs. The PTA, with units in all six buildings and a central council, parents and all the school staff were welded in united effort. Communitywide cooperation was nurtured also by the Team Fathers, the Music Boosters and other supporting groups. The school and the City shared sponsorship of the recreation program with facilities open to all for play, adult education and other projects. The East Grand Rapids schools were partners in virtually all community activities.

CHAPTER IV.

THE SCHOOL DISTRICT

Philosophy

At the time of this study the East Grand Rapids School District had adopted a philosophy of education which began, "Education is a continuous life-long process. It is shared with other institutions and is not wholly the responsibility of the school system. Learning evolves through intellectual, emotional, social and physical development of the individual. The ability to relate interpersonally in a caring and sensitive way is a societal necessity."

The district was established in 1928 and served the City of East Grand Rapids and a portion of Grand Rapids Township. The original district encompassed three square miles. Annexations in 1950 and 1957 added an additional two square miles. A 1959 annexation added 2.5 square miles.

Enrollment and Professional Staff

In 1978 the system had 2753 students attending four elementary schools, a junior high school and a high school. Enrollments reached a peak of 3832 students in 1969 and had been declining gradually over the seven year period from 1970 through 1977. The district had successfully closed one small elementary school and had a Declining Enrollment Committee charged with the responsibility of making alternative recommendations to the Board of Education for (1)

closing additional schools, (2) changing attendance boundaries, (3) consolidating attendance areas, and (4) potential sale or rental of vacated facilities.

Over the ten year period from 1968 through 1978 approximately 92 percent of the graduates of the district attended universities and other institutions of higher learning. A substantial number of East Grand Rapids students have become National Merit Finalists and Semi-Finalists. High school graduates attend the finest universities in the country. In 1978 the district employed a staff of 164 professionals and 69 supportive employees. There were two assistant superintendents, one each for instruction and finance; principals in each building; as well as an assistant principal, an athletic director (district-wide responsibilities) and a director of counseling at the high school. The administrative staff included three Ph.D.'s and one Ed.D., and 108 of the professional staff had attained the level of Master's Degree or above.

Public Act 379

The enactment of Public Act 379 gave the right to public school employees to organize for the purpose of bargaining for salaries and benefits. The district recognized three bargaining units. The (MEA-NEA) was the recognized bargaining representative for the East Grand Rapids teachers, The Secretarial/Clerical Association was recognized as the exclusive bargaining unit for the secretaries and the Custodial/Maintenance Association was recognized as the exclusive bargaining unit for the custodial and maintenance staff.

CHAPTER V.

DECLINING ENROLLMENT

The impact of declining enrollments forced consolidation of facilities and services beginning with the closing of Manhattan Elementary School, a four room elementary school in 1973. At the time of this study the building was on the real estate market to be sold.

It was anticipated that in 1979 Woodcliff Elementary School would be closed and hopefully leased for educational purposes. There was no plan to sell the school in the event that future projected enrollment patterns might reflect an increase in student population.

The current administration building was being appraised and a decision was forthcoming to either lease or sell the facility. The central offices housed in the existing facility would be relocated in either the junior or senior high school sometime in the early 1980's.

CHAPTER VI.

IMPACT OF MANDATORY LEGISLATION

In 1966 the state legislature enacted a law (Public Act 379) which gave the right to all public employees to organize for the express purpose of bargaining salaries, benefits and working conditions. This mandate by the state, along with spiraling inflation, loss of state aid, declining enrollments, mandatory school lunch program, mandatory board paid retirement, mandatory special education, mandatory unemployment compensation and Section 504 (Accessibility to Facilities for the Handicapped) had a dramatic impact on increased school costs. The impact of all these mandates is reflected on Pages 44, 45 and 48, History of Financial Data.

The bar graphs illustrated on pages 44 and 45 of the History of Financial Data from 1966 through 1976 reflect a 10 year average pupil expenditure increase of 10.98 percent. During the double digit inflationary period (see page 48 of Financial History) from 1972-1975, the cost to educate a pupil jumped 13.3 percent between 1972 and 1973, and 15.6 percent between 1973 and 1974. This dramatic increase reflects a negotiated contract with the professional staff with an open-end cost-of-living clause. The contract, plus rapidly declining enrollments with its corresponding loss in state aid, along with the cost of implementing mandatory special education programs, came close to bankrupting the district.

Due to the many legislative mandates enacted without adequate

funding appropriations, East Grand Rapids Public Schools in 1978 was rapidly approaching the statutory limit (limit set by law) of 50 mills. This limit of 50 mills (A mill is a measure of money equal to 1/10 cent or \$1.00 per \$1,000 of assessed property value.) applies only to levies (tax assessments) against the taxpayer for county operating (4.80 mills), intermediate school district operating (2.22 mills), and local operating (39.60 mills). Fifty mills less a total levy (assessment) of 46.62 mills leaves only 3.38 mills available within the statutory limit. The statutory limit excludes mills for bond debt levies and mills for building and site levies.

At this time there are many areas within the budget that cannot be cut due to legislative mandates and negotiated benefits. Thus, a district cannot expect to control costs to match those reflected in 1961 (Pages 23 and 31, History of Financial Data). All support service needs such as custodial, maintenance, and secretarial remain constant unless a building, or a wing can be closed. Utilities and insurance costs remain relatively constant until a building can be closed and sold or leased. A mandatory 5 percent board of education paid retirement required the board to sustain a \$150,000 budgetary cost or the equivalent of nearly 2 mills. Other negotiated benefits, such as medical and dental care and other insurance benefits become relatively fixed costs. Mandatory special education services (social workers, psychologist, teacher consultants) amounting to \$230,000 in 1978 could not be cut from the budget.

A close scrutiny of the research as reflected in Pages 34-39, History of Financial Data, shows the following impact area:

1. The Public Act 379 impact on teachers' salaries beginning in 1967 to 1977 reflects an increase in total salaries of 99.959 percent. Salaries of non-certified support staff increased 175.15 percent during the same period. Much of this change was due to a different method of delivering services through the use of teaching aides and C.E.T.A. (Comprehensive Employment Training Act) services. In 1967 the district did not employ any aides. In 1977 the district had 17.5 full time equivalent aides, 5 C.E.T.A. employees and a Manager of Internal Services. Salaries of administrators increased 153.94 percent. In part this was due to a reclassification of the Director of Guidance from a member of the teaching staff to an administrative position. There were no additions to the professional administrative staff during this period, just a shift in titles, responsibility and accountability.
2. Fringe benefits, as a part of the total budget, began to spiral in cost in 1972. In 1967 the entire staff shared with the Board the cost of providing health care benefits. The Board of Education contribution was \$240 per employee. In 1977 the Board of Education paid the full cost of the Blue Cross/Blue Shield health care program which in 1978 was nearly \$1200 per employee for full family services. Paid life insurance for employees was first assumed by the Board of Education in 1967. Long Term Disability Insurance was added in 1970 and Dental Care Insurance in 1974. The

Michigan Public School Retirement employee contribution of 5 percent of income was paid by the employee until the State of Michigan mandated that the boards of education pay the employee's share effective July 1, 1977. This benefit became a negotiable item and the Board began paying a share in 1974. By 1976 the Board was paying the benefit for the entire staff costing the Board the equivalent of 2 mills for just one of the many state mandates.

3. The State of Michigan mandated that boards of education pay unemployment compensation effective January 1, 1975. Boards were given the choice of self insurance or paying 2.7 percent of qualified salary (base salary excluding overtime or extra duty) into the State Unemployment Compensation Fund. The East Grand Rapids Board opted for the self insurance and set aside a reserve of \$60,000. Experience has shown the cost to be .002 percent of total budget.
4. In 1973 the State of Michigan mandated that local districts be responsible for special education services for individuals from age one through age twenty-five. The cost of this mandate has increased nearly 700 percent since the implementation took place in 1973.
5. The State of Michigan has mandated that every district provide a school lunch program by October, 1978. A cost analysis of the impact of this mandate on the Board of Education of East Grand Rapids shows that a cash subsidy from local funds will be necessary to implement the program. The

necessary subsidy will be approximately .5 of a mill. If the lunch hour remains as it was in 1978 (70 minutes) then the subsidy will cost over 1.0 mill. Should the Board of Education decide to forgo the mandate, the legal ramifications are as follows: a \$500 fine and/or 90 days in jail or both, plus possible removal from office. Thus, the Board will be forced once again to comply with a mandate that will drain funds from on-going educational program funds.

CHAPTER VII.

CONCLUSION

At the time of this study declining enrollment and inflation has had, and probably will continue to have, a major impact on the financial status of the East Grand Rapids Public Schools. Sound fiscal planning, proper manpower planning and program evaluation will be critical over the next several years if the school district is to avoid bankruptcy.

Failure to act to consolidate services and to change methods of delivery of those services over the next three to five years will be disastrous to the East Grand Rapids Public School System and the community. Fortunately the Board of Education is facing the problems generated by decline in enrollment and mandated programs realistically and has a plan for adjusting to the situation. Continuous evaluation of enrollment projections, educational programs, manpower needs and assessments, future tax rates, property values and state aid must take place in order to provide the district with a trend analysis that can be dealt with realistically.

APPENDIX

HISTORY OF FINANCIAL DATA OF THE EAST GRAND RAPIDS PUBLIC SCHOOLS

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FINANCIAL SUMMARY
1961 - 1976

GENERAL FUND	(Based on 3273 pupils)			(Based on 3169 pupils)		
	Amount	1960-61	Per Pupil	Amount	1961-62	Per Pupil
<u>Receipts</u>						
State Grants	\$ 508,433	35.2	\$155.34	*\$ 509,924	36.0	\$160.91
Local Property Taxes	908,692	62.8	278.63	850,692	60.1	262.44
Tuition	19,760	1.4	6.04	42,989	3.0	13.57
Other	9,433	.6	2.88	12,198	.9	3.85
Total Revenue Receipts	\$1,446,318	100.0	\$442.89	\$1,415,803	100.0	\$446.77
Non-Revenue Receipts	266,472			262,709		
Total Receipts	\$1,712,791			\$1,578,512		
Balance July 1	30,677			94,970		
Available Funds	\$1,743,468			\$1,773,482		
Less Expenditures	1,648,498			1,697,835		
Ending Balance	\$ 94,970			\$ 75,647		
<u>Expenditures</u>						
Administration	\$ 59,988	4.5	\$ 18.32	\$ 59,908	4.3	\$ 18.90
Instruction	1,010,015	75.8	308.50	** 1,885,164	77.3	342.43
Operation of Plant	170,151	12.8	52.10	172,613	12.3	54.47
Maintenance	69,419	5.2	21.16	54,618	3.9	17.24
Fixed Charges	11,825	.8	3.26	9,936	.7	3.14
Auxiliary	12,458	.9	3.66	21,526	1.5	6.79
Total Operating	\$1,333,866	100.0	\$407.00	\$1,403,765	100.0	\$442.97
Capital Outlay	35,911		10.97	28,073		8.86
Supplementary	278,720			265,997		
Total Expenditures	\$1,648,498			\$1,697,835		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 319,482			\$ 435,229		
Int. on Invested Bal.	8,862			11,835		
Other	-0-			-0-		
Total Receipts	\$ 328,344			\$ 447,064		
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 338,586		\$103.45	\$ 438,016		\$138.22

*Includes \$78,148 receivable
1961-62 State Aid

**Includes \$8,512 salaries and
wages payable

FINANCIAL SUMMARY
1961 - 1976

<u>GENERAL FUND</u>	(Based on 3205 pupils)			(Based on 3383 pupils)		
	Amount	<u>1962-63</u> 2	Per Pupil	Amount	<u>1963-64</u> 2	Per Pupil
<u>Receipts</u>						
State Grants	\$ 533,115	33.5	\$166.34	\$ 568,938	34.2	\$168.18
Local Property Taxes	992,548	62.3	309.69	1,016,663	61.1	300.52
Tuition	36,333	2.3	11.34	41,848	2.5	12.37
Other	29,772	1.9	9.29	36,766	2.2	10.86
Total Revenue Receipts	\$1,551,770	100.0	\$496.66	\$1,664,215	100.0	\$491.93
Non-Revenue Receipts	350,000			350,000		
Paid Receivables	-0-			8,665		
Total Receipts	\$1,941,770			\$2,022,880		
Balance July 1	75,647			190,570		
Available Funds	\$2,017,417			\$2,213,450		
Less Expenditures	1,826,847			1,969,227		
Ending Balance	\$ 190,570			\$ 244,223		
<u>Expenditures</u>						
Administration	\$ 59,074	4.1	\$ 18.44	\$ 66,138	4.2	\$ 19.55
Instruction	1,152,004	79.1	359.44	1,216,731	76.2	359.65
Operation of Plant	166,160	11.4	51.84	210,940	13.2	62.35
Maintenance	45,887	3.1	14.32	62,069	3.9	18.35
Fixed Charges	22,639	1.6	7.06	24,333	1.5	7.20
Auxiliary	10,530	.7	3.28	76,331	1.0	4.83
Total Operating	\$1,456,294	100.0	\$454.38	\$1,596,542	100.0	\$471.93
Capital Outlay	5,994		1.87	22,685		6.70
Supplementary	364,557			350,000		
Total Expenditures	\$1,826,845			\$1,969,227		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 392,359			\$ 407,217		
Int. on Invested Bal.	11,524			14,032		
Other	-0-			-0-		
Total Receipts	\$ 403,883			\$ 421,249		
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 378,563		\$118.12	\$ 433,901		\$127.87

FINANCIAL SUMMARY
1961 - 1976

<u>GENERAL FUND</u>	(Based on 3421 pupils)			(Based on 3505 pupils)		
	Amount	1964-65 2	Per Pupil	Amount	1965-66 2	Per Pupil
<u>Receipts</u>						
State Grants	\$ 597,157	33.6	\$174.56	\$ 655,638	35.6	\$187.06
Local Property Taxes	1,129,578	63.6	330.21	1,139,032	61.8	324.97
Tuition	11,831	.7	3.46	10,769	.6	3.08
Other	37,580	2.1	10.99	38,110	2.0	10.87
Total Revenue Receipts	\$1,775,246	100.0	\$519.22	\$1,843,549	100.0	\$525.98
Non-Revenue Receipts	250,000			200,000		
Total Receipts	\$2,025,246			\$2,043,549		
Balance July 1	244,223			337,035		
Available Funds	\$2,270,469			\$2,380,584		
Less Expenditures	1,933,434			2,085,542		
Ending Balance	\$ 337,035			\$ 295,041		
<u>Expenditures</u>						
Administration	\$ 66,132	4.0	\$ 19.33	\$ 72,482	3.9	\$ 20.68
Instruction	1,265,866	76.3	370.03	1,398,159	76.1	398.50
Operation of Plant	220,633	13.3	64.49	233,000	12.7	66.48
Maintenance	71,253	4.3	20.83	91,655	5.0	25.15
Fixed Charges	21,412	1.3	6.25	22,737	1.3	6.49
Auxiliary	14,337	.8	4.19	19,101	1.0	5.45
Total Operating	\$1,559,543	100.0	\$485.13	\$1,837,134	100.0	\$524.15
Capital Outlay	23,791		6.95	48,408		13.81
Supplementary	250,000			200,000		
Total Expenditures	\$1,933,434			\$2,085,542		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 362,579			\$ 352,038		
Int. on Invested Bal.	14,582			15,682		
Other	-0-			18,168		
Total Receipts	\$ 383,161			\$ 385,888		
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 444,058		\$129.30	\$ 313,373		\$ 89.41

FINANCIAL SUMMARY
1967 - 1976

<u>GENERAL FUND</u>	(Based on 3702 pupils) 1966-67			Actual Cash Basis (Based on 3820 pupils) 1967-68		
	<u>Amount</u>	<u>2</u>	<u>Per Pupil</u>	<u>Amount</u>	<u>2</u>	<u>Per Pupil</u>
<u>Receipts</u>						
State Grants	\$ 795,976	37.2	\$215.02	\$ 866,854	37.1	\$227.45
Local Property Taxes	1,275,314	59.7	344.49	1,427,939	60.9	373.81
Tuition	6,016	.3	1.63	11,171	.5	2.92
Other	60,528	2.8	16.38	35,262	1.5	9.23
Total Revenue Receipts	\$2,137,834	100.0	\$577.92	\$2,345,226	100.0	\$613.41
Non-Revenue Receipts	150,000			300,000		
Total Receipts	\$2,287,834			\$2,645,226		
Balance July 1	282,672			278,513		
Available Funds	\$2,570,506			\$2,923,739		
Less Expenditures	2,293,109			2,745,268		
Ending Balance	\$ 277,497			\$ 178,471		
<u>Expenditures</u>						
Administration	\$ 81,495	3.9	\$ 22.01	\$ 89,798	3.7	\$ 23.51
Instruction	1,508,478	76.6	434.49	1,866,352	77.1	488.57
Operation of Plant	241,491	11.5	65.23	266,655	11.0	69.80
Maintenance	105,239	5.0	28.43	116,795	4.8	30.57
Fixed Charges	40,126	1.9	10.84	57,009	2.4	14.92
Auxiliary	23,436	1.1	6.33	24,240	1.0	6.35
Total Operating	\$2,100,265	100.0	\$567.33	\$2,420,849	100.0	\$633.72
Capital Outlay	42,844		11.57	24,419		6.39
Supplementary	150,000			300,000		
Total Expenditures	\$2,293,109			\$2,745,268		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 354,388			\$ 366,214		
Int. on Invested Bal.	19,722			17,757		
Other	-0-			733		
Total Receipts	\$ 374,110			\$ 384,704		
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 354,076		\$ 95.64	\$ 350,536		\$ 91.76

FINANCIAL SUMMARY
1961 - 1976

GENERAL FUND	Actual Cash Basis (Based on 3832 pupils) 1968-69			Actual Cash Basis (Based on 3832 pupils) 1969-70		
	Amount	<u>2</u>	Per Pupil	Amount	<u>2</u>	Per Pupil
<u>Receipts</u>						
State & Federal Grants	\$ 966,215	34.9	\$252.14	\$1,110,222	36.8	\$289.79
Local Property Taxes	1,743,842	63.2	455.07	1,841,689	61.0	480.35
Tuition	12,246	.4	3.20	8,953	.3	2.36
Other	42,633	1.5	11.13	56,680	1.9	14.96
Total Revenue Receipts	\$2,764,936	100.0	\$721.54	\$3,017,544	100.0	\$787.46
Non-Revenue Receipts	400,000			450,000		
Total Receipts	\$3,164,936			\$3,467,544		
Balance July 1	176,471			208,080		
Available Funds	\$3,341,407			\$3,675,624		
Less Expenditures	3,134,505			3,473,177		
Plus Adjustment to Salaries Payable	1,178			-0-		
Ending Balance	\$ 208,080			\$ 202,447		
<u>Expenditures</u>						
Administration	\$ 99,438	3.7	\$ 25.95	\$ 108,452	3.6	\$ 28.06
Instruction	2,071,591	76.6	540.60	2,271,440	76.0	582.44
Operation of Plant	284,304	10.5	74.19	297,750	10.0	77.95
Maintenance	138,185	5.1	36.06	178,312	6.0	46.77
Fixed Charges	77,148	2.9	20.13	96,051	3.2	24.95
Auxiliary	32,711	1.2	8.54	35,102	1.2	9.35
Total Operating	\$2,703,377	100.0	\$705.47	\$2,987,107	100.0	\$779.52
Capital Outlay	31,128		8.12	36,070		9.41
Supplementary	400,000			450,000		
Total Expenditures	\$3,134,505			\$3,473,177		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 340,032			\$ 339,283		
Int. on Invested Bal.	24,029			25,960		
Other	3,761			742		
Total Receipts	\$ 367,822			\$ 365,985		
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 342,372		\$ 89.35	\$ 337,768		\$ 88.14

FINANCIAL SUMMARY
1967 - 1976

GENERAL FUND	Actual Cash Basis (Based on 3777 pupils) 1970-71			Actual Cash Basis (Based on 3653 pupils) 1971-72		
	Amount	$\frac{1}{2}$	Per Pupil	Amount	$\frac{1}{2}$	Per Pupil
<u>Receipts</u>						
State & Federal Grants	\$1,153,907	34.8	\$305.02	\$1,181,106	34.1	\$319.82
Local Property Taxes	2,071,850	62.6	548.68	2,223,263	64.1	602.02
Tuition (Non-resident)	10,179	.3	2.63	10,506	.3	2.84
Other	74,567	2.3	20.16	51,420	1.5	13.92
Total Revenue Receipts	\$3,310,497	100.0	\$876.49	\$3,466,295	100.0	\$952.50
Non-Revenue Receipts	450,000			560,870		
Total Receipts	\$3,760,497			\$4,027,165		
Balance July	202,447			184,589		
Available Funds	\$3,962,944			\$4,211,754		
Less Expenditures	3,778,355			3,985,237		
Plus Adjustment to Salaries Payable	-0-			-0-		
Ending Balance	\$ 184,589			\$ 226,517		
<u>Expenditures</u>						
Administration	\$ 116,214	3.6	\$ 30.67	\$ 122,537	3.6	\$ 33.21
Instruction	2,526,845	76.4	669.40	2,610,919	76.6	706.99
Operation of Plant	325,513	9.8	85.87	340,437	10.0	92.18
Maintenance	169,549	5.1	44.68	135,515	4.0	36.70
Fixed Charges	118,584	3.6	31.54	129,446	3.8	35.05
Auxiliary	52,629	1.6	14.02	68,211	2.0	18.47
Total Operating	\$3,309,334	100.0	\$876.18	\$3,407,165	100.0	\$922.50
Capital Outlay	19,021		5.04	17,202		4.66
Supplementary	450,000			560,870		
Total Expenditures	\$3,778,355			\$3,985,237		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 334,967			\$ 332,339		
Int. on Invested Bal.	27,007			29,931		
Other	584			758		
Total Receipts	\$ 362,558		\$ 95.99	\$ 363,028		\$ 98.30
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 331,063		\$ 87.65	\$ 324,427		\$ 87.85

FINANCIAL SUMMARY
1967 - 1976

GENERAL FUND	Actual Cash Basis (Based on 3602 pupils) 1972-73			Actual Cash Basis (Based on 3385 pupils) 1973-74		
	Amount	%	Per Pupil	Amount	%	Per Pupil
<u>Receipts</u>						
State & Federal Grants	\$1,297,932	34.0	\$ 359.98	\$1,366,346	33.6	\$ 403.65
Local Property Taxes	2,437,423	63.9	676.54	2,587,866	63.6	764.51
Tuition (Non-resident)	11,008	.2	2.12	7,601	.2	2.25
Other	73,106	1.9	20.12	107,830	2.6	31.85
Total Revenue Receipts	\$3,819,469	100.0	\$1,058.76	\$4,069,643	100.0	\$1,232.25
Non-Revenue Receipts	700,000			700,000		
Total Receipts	\$4,519,469			\$4,769,643		
Balance July	226,517			326,250		
Available Funds	\$4,745,986			\$5,095,893		
Less Expenditures	4,419,736			4,570,041		
Plus Adjustment to Salaries Payable	-0-			-0-		
Ending Balance	\$ 326,250			\$ 525,852		
<u>Expenditures</u>						
Administration	\$ 136,226	3.7	\$ 37.81	\$ 147,127	3.9	\$ 43.46
Instruction	2,740,308	73.5	751.11	2,825,722	74.1	834.78
Operation of Plant	353,119	9.6	98.10	360,392	9.5	106.47
Maintenance	292,064	7.9	80.73	248,877	6.5	73.52
Fixed Charges	134,300	3.6	36.79	157,495	4.1	46.53
Auxiliary	60,927	1.7	17.37	72,185	1.9	21.32
Total Operating	\$3,580,944	100.0	\$1,021.91	\$3,311,798	100.0	\$1,126.08
Capital Outlay	38,792		10.77	58,242		17.21
Supplementary	700,000			700,000		
Total Expenditures	\$4,419,736			\$4,570,040		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 319,662			\$ 338,680		
Interest	29,546			41,099		
Other	788			314		
Total Receipts	\$ 350,996		\$ 97.19	\$ 380,093		\$ 112.29
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 317,791		\$ 88.23	\$ 315,413		\$ 93.18

FINANCIAL SUMMARY
1967 - 1976

<u>GENERAL FUND</u>	Actual Cash Basis (Based on 3223 pupils) 1974-75			Actual cash Basis (Based on 3112 pupils) 1975-76		
	<u>Amount</u>	<u>%</u>	<u>Per Pupil</u>	<u>Amount</u>	<u>%</u>	<u>Per Pupil</u>
<u>Receipts</u>						
State & Federal Grants	\$1,470,805	34.5	\$ 456.35	\$1,613,804	36.0	\$ 518.57
Local Property Taxes	2,574,492	62.7	829.81	2,730,204	60.9	877.31
Tuition (Non-resident)	8,415	.2	2.61	8,862	.2	2.85
Other	111,377	2.6	34.56	128,072	2.9	41.15
Total Revenue Receipts	<u>\$4,265,089</u>	<u>100.0</u>	<u>\$1,323.33</u>	<u>\$4,480,942</u>	<u>100.0</u>	<u>\$1,455.88</u>
Non-Revenue Receipts	700,000			700,000		
Total Receipts	<u>\$4,965,089</u>			<u>\$5,180,942</u>		
Balance July	525,852			619,460*		
Available Funds	<u>\$5,490,941</u>			<u>\$5,800,402</u>		
Less Expenditures	4,849,997			5,324,627		
Plus Adjustment to						
Salaries Payable	-0-			1,466		
Ending Balance	<u>\$ 640,944*</u>			<u>\$ 477,241</u>		
<u>Expenditures</u>						
Administration	\$ 151,671	3.7	\$ 47.06	\$ 180,688	4.0	\$ 58.06
Instruction	3,072,006	74.7	953.15	3,254,889	73.5	1,049.13
Operation of Plant	401,343	9.7	124.52	462,323	9.6	148.56
Maintenance	176,735	4.3	54.83	208,533	4.6	67.01
Fixed Charges	216,580	5.3	67.20	240,876	5.6	77.40
Auxiliary	94,356	2.3	29.28	231,420	2.7	74.36
Total Operating	<u>\$4,112,591</u>	<u>100.0</u>	<u>\$1,276.04</u>	<u>\$4,588,729</u>	<u>100.0</u>	<u>\$1,474.52</u>
Capital Outlay	37,306		11.57	35,898		11.54
Supplementary	700,000			700,000		
Total Expenditures	<u>\$4,849,997</u>			<u>\$5,324,627</u>		
<u>DEBT RETIREMENT FUNDS</u>						
<u>Receipts</u>						
Property Taxes	\$ 267,386			\$ 272,151		
Interest	56,439			49,083		
Other	283			122		
Total Receipts	<u>\$ 324,108</u>		\$ 100.56	<u>\$ 321,356</u>		\$ 103.25
<u>Disbursements</u>						
Interest & Principal Pd.	\$ 304,246		\$ 94.40	\$ 302,329		\$ 97.31
*Includes inventory \$21,484						
*Excludes inventory charged to 1976-77 Budget \$21,484						

FINANCIAL SUMMARY
1961 - 1976

<u>GENERAL FUND</u>	Estimated (Based on 2957 pupils) 1976-77		
	<u>Amount</u>	<u>%</u>	<u>Per Pupil</u>
<u>Receipts</u>			
State & Federal Grants	\$1,526,219	32.1	\$ 516.14
Local Property Taxes	3,131,988	65.9	1,059.18
Tuition (Non-resident)	8,500	.2	2.37
Other	86,100	1.8	29.12
Total Revenue Receipts	<u>\$4,752,807</u>	<u>100.0</u>	<u>\$1,607.31</u>
Non-Revenue Receipts	700,000		
Total Receipts	<u>\$5,452,807</u>		
Balance July	477,241		
Available Funds	<u>\$5,930,048</u>		
Less Expenditures	5,461,279		
Plus Adjustment to Salaries Payable	-0-		
Ending Balance	<u>\$ 468,769</u>		
<u>Expenditures</u>			
Administration	\$ 201,368	4.2	\$ 68.10
Instruction	3,337,657	70.4	1,128.73
Operation of Plant	505,700	10.7	171.02
Maintenance	187,200	3.9	63.31
Fixed Charges	329,804	7.0	111.53
Auxiliary	182,550	3.8	61.73
Total Operating	<u>\$4,744,279</u>	<u>100.0</u>	<u>\$1,604.42</u>
Capital Outlay	17,000		5.75
Supplementary	700,000		
Total Expenditures	<u>\$5,461,279</u>		
<u>DEBT RETIREMENT FUNDS</u>			
<u>Receipts</u>			
Property Taxes	\$ 282,859		
Interest	40,000		
Other	200		
Total Receipts	<u>\$ 323,059</u>		\$ 109.25
<u>Disbursements</u>			
Interest & Principal Pd.	\$ 319,331		\$ 107.99

1959 - 1976 FINANCIAL SUMMARY

MISCELLANEOUS	1959 - 60	1960 - 61	1961 - 62
<u>Enrollment (4th Friday)</u>			
K-6	1969	1987	1923
7-12	1238	1286	1246
Total	3207	3273	3169
State Equalized Valuation	\$55,210,797	\$65,341,199	\$50,179,037
Valuation Per Pupil	17,215	19,963	15,834
Valuation Per Res. Pupil	17,350	20,093	16,538
<u>Operating Millage</u>			
Allocated	8.1	9.4	8.9
Extra Voted	6.3	4.6	8.1
Total	14.4	14.0	17.0
Bonded Indebtedness	\$ 1,641,978	\$ 1,400,000	\$ 5,063,110
Debt Retirement Millage	5.57	4.75	7.25
Bonded Indebtedness Per Pupil	\$ 508.19	\$ 427.00	\$ 1,597.70
<u>Number Teaching Positions</u>			
Classroom	122	126	126
Special	16-2/3	17-2/3	17-2/3
Total	138-2/3	143-2/3	143-2/3
<u>Administrators</u>			
Superintendent	1	1	1
Administrative Assistant	1	1	1
Business Manager	1	1	1
Prin. & Asst. H.S. Prin.	7	7	7
Total	10	10	10
<u>Non-Teaching Personnel</u>			
Secretarial	10	11	13
Custodial	20	22	23
Cafeteria	6	6	5
Nurse (RN)	1.5	1.5	1.5
Total	37.5	40.5	42.5
<u>Salaries</u>	<u>59 - 60</u> <u>% OB</u>	<u>60 - 61</u> <u>% OB</u>	<u>61 - 62</u> <u>% OB</u>
Teachers	\$ 813,255 63.5	\$ 889,900 65.3	\$ 930,295 66.3
Prin. & Other Adm.	100,596 7.9	110,000 8.0	91,934 6.6
Non-Certified Per.	146,901 11.5	150,550 11.1	168,645 12.0
Total	\$1,060,752 82.9	\$1,150,450 84.4	\$1,190,874 84.9
<u>Salary Schedule</u>	<u>1959-60</u>	<u>1960-61</u>	<u>1961-62</u>
	Min. Max.	Min. Max.	Min. Max.
Non-Degree	\$3,900 \$6,200	\$4,000 \$6,300	\$4,100 \$6,500
BA Degree	4,200 7,100	4,300 7,200	4,400 7,800
MA Degree	4,500 7,800	4,600 7,900	4,700 8,375
MA + 30 hrs.	4,800 8,100	4,900 8,200	5,000 8,675

1959 - 1976 FINANCIAL SUMMARY

MISCELLANEOUS	1962 - 63		1963 - 64		1964 - 65	
<u>Enrollment (4th Friday)</u>						
K-6	1896		1916		1864	
7-12	1309		1467		1557	
Total	3205		3383		3421	
State Equalized Valuation	\$49,907,960		\$50,695,551		\$51,967,838	
Valuation Per Pupil	15,596		14,985		15,190	
Valuation Per Res. Pupil	15,844		15,489		15,320	
<u>Operating Millage</u>						
Allocated	10.2		10.1		9.06	
Extra Voted	10		10		12.64	
Total	20.2		20.1		21.70	
Bonded Indebtedness	\$ 4,738,003		\$ 4,487,479		\$ 4,222,058	
Debt Retirement Millage	6.69		6.69		6.19	
Bonded Indebtedness Per Pupil	\$ 1,480.63		\$ 1,326.48		\$ 1,233.72	
<u>Number Teaching Positions</u>						
Classroom	128-1/3		131		132.7	
Special	17-5/6		19-1/6		18.1	
Total	146-1/6		150-1/6		150.8	
<u>Administrators</u>						
Superintendent	1		1		1	
Administrative Asst.	1		1		1	
Business Manager	1		1		1	
Prin. & Asst. H.S. Prin.	7		7		7	
Total	10		10		10	
<u>Non-Teaching Personnel</u>						
Secretarial	14-1/2		15-1/2		15-1/2	
Custodial	23		25-1/2		27-1/2	
Cafeteria	5		0		2	
Nurse (RN)	1		1		1	
Total	43-1/2		42		46	
<u>Salaries</u>	62 - 63	% OB	63 - 64	% OB	64 - 65	% OB
Teachers	\$ 998,058	68.5	\$1,034,432	62.0	\$1,069,459	63.5
Prin. & Other	104,025	7.1	109,668	6.5	113,558	6.8
Non-Certified Personnel	158,617	10.9	187,121	11.5	196,769	11.7
Reimburs.-Study			7,745		7,459	.4
Health Insurance			9,465		9,465	.6
Total	\$1,260,700	86.5	\$1,348,431	80.0	\$1,396,710	83.0
<u>Salary Schedule</u>	1962-63		1963-64		1964-65	
	Min.	Max.	Min.	Max.	Min.	Max.
Non-Degree	\$4,275	\$6,675	\$4,275	\$6,675	\$4,275	\$6,675
BA Degree	4,575	8,025	4,700	8,150	4,900	8,350
MA Degree	4,875	8,550	5,000	8,675	5,200	8,875
MA + 30 Hrs.	5,175	8,850	5,300	8,975	5,500	9,175

1959 - 1976 FINANCIAL SUMMARY

MISCELLANEOUS	1965 - 66		1966 - 67		1967 - 68	
<u>Enrollment (4th Friday)</u>						
K-6	1913		1972		1988	
7-12	1592		1730		1832	
Total	3505		3702		3820	
State Equalized Valuation	\$52,914,238		\$53,001,766		\$55,036,084	
Valuation Per Pupil	15,101		14,317		14,407	
Valuation Per Res. Pupil	15,174		14,410		14,540	
<u>Operating Millage</u>						
Allocated	9.1		9.14		9.21	
Extra Voted	12.4		15.00		16.5	
Total	21.5		24.14		25.71	
Bonded Indebtedness (Net)	\$ 4,008,823		\$ 4,180,269		\$ 3,961,136	
Debt Retirement Millage	6.31		6.26		6.12	
Bonded Indebtedness Per Pupil	\$ 1,258.23		\$ 1,135.56		\$ 1,033.43	
<u>Number Teaching Positions</u>						
Classroom	138.0		146.6		152.1	
Special	18.3		19.7		24.1	
Total	156.3		166.3		176.2	
<u>Administrators</u>						
Superintendent	1		1		1	
Asst. Supt. for Instruc.	1		1		1	
Asst. Supt. for Bus. Affairs	1		1		1	
Prin. & Asst. H.S. Prin.	7		7		7	
Total	10		10		10	
<u>Non-Teaching Personnel</u>						
Secretarial	15.5		17		17.5	
Custodial	27.5		29		29.5	
Cafeteria	2		2		2	
Nurse (RN)	1		1		1	
Total	46		49		50	
<u>Salaries (Plus fringes)</u>	65 - 66	% 08	66 - 67	% 08	67 - 68	% 08
Teachers	\$1,200,280	63.7	\$1,374,919	65.4	\$1,609,493	65.8
Prin., Adm., & Others	120,043	6.4	134,265	6.4	151,903	6.2
Non-Certified Personnel,						
Nurse	210,845	11.2	234,169	11.2	259,554	10.6
Reimburs. - Study	6,902	.4	8,961	.4	13,884	.6
Health Insurance	10,075	.5	20,711	1.0	28,721	1.2
Life Insurance	-0-	-0-	5,028	.2	11,590	.5
Total	\$1,548,145	82.2	\$1,778,053	84.6	\$2,075,145	84.9
<u>Salary Schedule</u>	1965-66		1966-67		1967-68	
	Min.	Max.	Min.	Max.	Min.	Max.
Non-Degree	\$4,275	\$6,375	\$4,575	\$ 6,675	-0-	-0-
BA Degree	5,200	7,904	5,600	8,540	\$6,100	\$ 9,364
MA Degree	5,512	9,308	6,048	10,276	6,710	11,377
MA + 30 Hrs.	5,824	9,620	6,496	10,724	7,320	11,987
MA + 45 Hrs.	-0-	-0-	-0-	-0-	7,625*	12,292

*First year of MA + 45 Schedule

1959 - 1976 FINANCIAL SUMMARY

MISCELLANEOUS			1968 - 69		1969 - 70	
<u>Enrollment (4th Friday)</u>						
K-6			1967		1912	
7-12			1865		1920	
Total			3832		3832	
State Equalized Valuation			\$55,914,682		\$56,471,155	
Valuation Per Pupil			14,592		14,737	
Valuation Per Res. Pupil			14,749(excludes foreign students)		14,861(excludes foreign students)	
<u>Operating Millage</u>						
Allocated			9.27		9.36	
Extra Voted			22.0		23.50	
Total			31.27		32.86	
Bonded Indebtedness (Net)			\$ 3,791,309		\$ 3,559,633	
Debt Retirement Millage			5.64		5.60	
Bonded Indebtedness Per Pupil			\$ 989.38		\$ 928.92	
<u>Number Teaching Positions</u>						
Classroom			153.9		157.4	
Special			26.0		25.4	
Total			179.9		182.8	
<u>Administrators</u>						
Superintendent			1		1	
Asst. Supt. for Instruc.			1		1	
Asst. Supt. for Bus. Affairs			1		1	
Prin. & Asst. H.S. Prin.			7		7	
Total			10		10	
<u>Non-Teaching Personnel Positions</u>						
Secretarial			18		18	
Custodial & Maintenance			30		29.5	
Cafeteria			2		2	
Nurse (RN)			1		1	
Aides			-0-		2.5	
Chauffeur			-0-		1	
Total			51		54	
<u>Salaries(plus fringes)</u>			1968 - 69	% 08	1969 - 70	% 08(excl. loan)
Teachers			\$ 1,786,848	65.3	\$ 1,964,315	64.8
Prin., Adm., & Others			162,041	5.9	176,388	5.8
Non-Certified Personnel, Nurse			309,583	11.3	338,253	11.2
Reimburs.-Study			7,833	.3	8,052	.3
Health Insurance			42,171	1.6	49,268	1.6
Life Insurance			13,267	.5	14,872	.5
Total			\$ 2,321,743	84.9	\$ 2,551,148	84.2
<u>Salary Schedule</u>			1968-69		1969-70	
			Min.	Max.	Min.	Max.
BA Degree			\$6,600	\$10,131	\$7,200	\$11,052*
MA Degree			7,260	12,309	7,920	13,428**
MA + 30 Hrs.			7,920	12,969	8,640	14,148**
MA + 45 Hrs.			8,250	13,299	9,000	14,508**
* Based on 12 years of teaching (Note: No longevity at BA level until 1970-71)						
**Based on 28 years of teaching.						

1959 - 1976 FINANCIAL SUMMARY

MISCELLANEOUS			1970 - 71		1971 - 72	
<u>Enrollment (4th Friday)</u>						
K-6		1813			1674	
7-12		1964			2019	
Total		3777			3693	
State Equalized Valuation	\$62,395,368				\$62,794,977	
Valuation Per Pupil		16,520			17,004	
Valuation Per Res. Pupil		16,683(excludes foreign students)			17,157(excludes foreign students)	
<u>Operating Millage</u>						
Allocated		9.43			10.1	
Extra Voted		24.03			25.5	
Total		33.46			35.6	
Bonded Indebtedness (Net)	\$ 3,323,040				\$ 3,083,233	
Debt Retirement Millage		5.0			4.9	
Bonded Indebtedness Per Pupil	\$ 879.81				\$ 834.88	
<u>Number Teaching Positions</u>						
Classroom		156.7			150.3	
Special		25.0			22.4	
Total		181.7			172.7	
<u>Administrators</u>						
Superintendent		1			1	
Asst. Supt. for Instruc.		1			1	
Asst. Supt. for Bus. Affairs		1			1	
Prins. & Asst. H.S. Prins.		7			8*	
Total		10			11	
<u>Non-Teaching Personnel Positions</u>						
Secretarial		18			18	
Custodial & Maintenance		31.4			31.4	
Cafeteria		-0-			-0-	
Nurse (RN)		1			1	
Aides		1.6			3.6	
Chauffeur		.5			.5	
Mgr., Internal Services		-0-			1	
Total		52.5			55.5	
<u>Salaries(plus fringes)</u>						
	1970 - 71	% OB(excl.loan)		1971 - 72	% OB(excl.loan)	
Teachers	\$ 2,127,197	62.9		\$ 2,193,418	64.1	
Prin., Adm., & Others	188,050	5.6		217,300*	6.3	
Non-Certified Personnel,						
Nurse	376,627	11.1		422,392	12.3	
Reimburs.-Study	11,214	.3		13,986	.4	
Health Insurance	74,261	2.2		82,650	2.4	
Life Insurance & LTD	14,662	.4		17,932	.5	
Total	\$ 2,792,011	82.5		\$ 2,947,678	86.1	
*Jr. High School Asst. Principal position added						
<u>Salary Schedule</u>						
	1970-71		1971-72			
	Min.	Max.	Min.	Max.		
BA Degree	\$7,700	\$13,398*	\$ 8,100	\$14,094*		
MA Degree	8,470	14,399*	8,910	15,147*		
MA + 30 Hrs.	9,240	15,092*	9,720	15,876*		
MA + 45 Hrs.	9,625	15,477*	10,125	16,281*		
*Based on 29 years of teaching incorporating longevity steps.						

1959 - 1976 FINANCIAL SUMMARY

1972 - 73			1973 - 74	
MISCELLANEOUS				
<u>Enrollment (4th Friday)</u>				
K-6	1613		1457	
7-12	1989		1928	
Total	3602		3385	
State Equalized Valuation	\$66,496,206		\$68,487,966	
Valuation Per Pupil	18,460		20,233	
Valuation Per Res. Pupil	18,595(excludes foreign students)		20,251(excludes foreign students)	
<u>Operating Millage</u>				
Allocated	10.1		10.1	
Extra Voted	26.5		26.5	
Total	36.6		36.6	
Bonded Indebtedness (Net)	\$ 2,836,319		\$ 2,595,702	
Debt Retirement Millage	4.4		4.4	
Bonded Indebtedness Per Pupil	\$ 787.21		\$ 766.82	
<u>Number Teaching Positions</u>				
Classroom	144.9		137.9	
Special	23.5		22.5	
Total	168.4		160.4	
<u>Administrators</u>				
Superintendent	1		1	
Asst. Supt. for Instruc.	1		1	
Asst. Supt. for Bus. Affairs	1		1	
Prins. & Asst. H.S. Prins.	7		7	
Total	10		10	
<u>Non-Teaching Personnel Positions</u>				
Secretarial	17.5		17.5	
Custodial & Maintenance	31.4		31.4	
Cafeteria	-0-		-0-	
Nurse (RN)	1		1	
Aides	6		13.5	
Chauffeur	.5		.5	
Mgr., Internal Services	1		1	
Total	57.4		64.9	
<u>Salaries (plus fringes)</u>				
	1972 - 73	% OB(excl. loan)	1973 - 74	% OB(excl. loan)
Teachers	\$ 2,241,594	60.3	\$ 2,291,446	58.1
Prin., Adm., & Others	209,650	5.6	221,752	5.6
Non-Certified Personnel,				
Nurse	452,602	12.2	492,027	12.5
Reimburs.-Study	17,433	.8	18,010	.5
Health Insurance	83,713	2.3	92,357	2.3
Life Insurance & LTD	17,840	.5	20,128	.5
Total	\$ 3,022,832	81.7	\$ 3,135,720	79.5
<u>Salary Schedule</u>				
	1972-73		1973-74	
	Min.	Max.	Min.	Max.
BA Degree	\$ 8,400	\$14,616*	\$ 8,836	\$15,375*
MA Degree	9,240	15,708*	9,720	16,523*
MA + 30 Hrs.	10,080	16,464*	10,603	17,319*
MA + 45 Hrs.	10,500	16,884*	11,045	17,760*
*Based on 29 years of teaching incorporating longevity steps				

1959 - 1976 FINANCIAL SUMMARY

1974 - 75			1975 - 76	
MISCELLANEOUS				
<u>Enrollment (4th Friday)</u>				
K-6	1358		1329	
7-12	1865		1783	
Total	3223		3112	
State Equalized Valuation	\$70,973,650		\$72,572,200	
Valuation Per Pupil	22,021		23,320	
Valuation Per Res. Pupil	22,062(excludes foreign students)		23,350(excludes foreign students)	
<u>Operating Millage</u>				
Allocated	10.1		10.1	
Extra Voted	27.5		27.5	
Total	37.6		37.6	
Bonded Indebtedness (Net)	\$ 2,317,619		\$ 2,089,447	
Debt Retirement Millage	3.4		3.4	
Bonded Indebtedness Per Pupil	\$ 719.09		\$ 671.42	
<u>Number Teaching Positions</u>				
Classroom	135.9		129.20	
Special	23.8		25.05	
Total	159.7		154.25	
<u>Administrators</u>				
Superintendent	1		1	
Asst. Supt. for Instruc.	1		1	
Asst. Supt. for Bus. Affairs	1		1	
Prins. & Asst. H.S. Prins.	7		7	
Dir. of Guidance	-0-		1	
Total	10		11	
<u>Non-Teaching Personnel Positions</u>				
Secretarial	17.5		17.5	
Custodial & Maintenance	30.8		29.8	
C.E.T.A. (Federal Funding)	-0-		5.0	
Cafeteria	-0-		-0-	
Nurse (RN)	1.0		-0-	
Aides	11.0		17.5	
Transportation	.5		.5	
Mgr., Internal Services	1.0		1.0	
Total	61.8		71.3	
<u>Salaries (plus fringes)</u>				
	1974 - 75	% OB(excl.loan)	1975 - 76	% OB(excl.loan)
Teachers	\$ 2,511,751	60.5	\$ 2,700,440	58.4
Admin.*	264,678	6.4	265,800	5.7
Non-Certified Personnel,				
CETA, Nurse, Aides	540,613	13.0	591,741	12.8
Reimb.-Study	17,192	.4	9,425	.2
Health Insurance	94,715	2.3	92,401	2.0
Life Ins., LTD. & Dental,				
MPSERS	52,650	1.3	73,519	1.6
Unemployment & Wk.Comp.	-0-	-0-	10,039	.2
Total	\$ 3,481,599	83.9	\$ 3,743,365	80.9
*Dir. of Guidance position formerly included with Special Teachers				
<u>1974-75</u>			<u>1975-76</u>	
<u>Salary Schedule</u>	Min.	Max.	Min.	Max.
BA Degree	\$ 9,781	\$17,019*	\$10,710	\$18,635*
MA Degree	10,759	18,290*	11,781	20,028*
MA + 30 Hrs.	11,737	19,171*	12,852	20,992*
MA + 45 Hrs.	12,226	19,660*	13,388	21,527*
*Based on 29 years of teaching incorporating longevity steps				

1959 - 1976 FINANCIAL SUMMARY

		Estimated
MISCELLANEOUS		1976 - 1977
<u>Enrollment (4th Friday)</u>		
K-6		1289
7-12		1668
Total		2957
State Equalized Valuation	\$79,225,193	
Valuation Per Pupil	26,792	
Valuation Per Res. Pupil	27,039(excludes foreign students)	
<u>Operating Millage</u>		
Allocated		10.1
Extra Voted		29.5
Total		39.6
Bonded Indebtedness (Net)	\$ 1,957,402	
Debt Retirement Millage	3.4	
Bonded Indebtedness Per Pupil	\$ 661.95	
<u>Number Teaching Positions</u>		
Classroom		123.10
Special		29.70
Total		152.80
<u>Administrators</u>		
Superintendent		1
Asst. Supt. for Instruc.		1
Asst. Supt. for Bus. Affairs		1
Prins. & Asst. H.S. Prins.		7
Dir. of Guidance		1
Total		11
<u>Non-Teaching Personnel Positions</u>		
Secretarial		18.0
Custodial & Maintenance		29.8
C.E.T.A. (Federal Funding)		5.0
Cafeteria		-0-
Nurse (RN)		-0-
Aides		17.5
Transportation		.5
Mgr., Internal Services		1.0
Total		71.8
<u>Salaries (plus fringes)</u>		
	1976 - 77	% 08(excl.loan)
Teachers	\$ 2,749,276	57.7
Admin.*	288,200	6.1
Non-Certified Personnel,		
CETA, Nurse, Aides	644,326	13.5
Reimb.-Study	10,500	.2
Health Insurance	105,000	2.2
Life Ins., LTD. & Dental,		
MPSERS	167,304	3.5
Unemployment & Wk.Comp.	19,361	.4
Total	\$ 3,983,967	83.6
<u>*Dir. of Guidance position formerly included with Special Teachers</u>		
<u>1976-77</u>		
<u>Salary Schedule</u>	Min.	Max.
BA Degree	\$10,710	\$18,635*
MA Degree	11,781	20,028*
MA + 30 Hrs.	12,852	20,992*
MA + 45 Hrs.	13,388	21,527*
<u>*Based on 29 years of teaching incorporating longevity steps</u>		

EAST GRAND RAPIDS PUBLIC SCHOOLS
Kent County, Michigan

SPECIAL TEACHING POSITIONS - 1976-77

<u>Assignment</u>	<u>Number of Teaching Positions</u>
Counselors	6.0
Librarians	3.0
Remedial Reading (elementary)	2.5
Music (elementary)	3.7
Art (elementary)	2.0
Physical Education (elementary)	2.0
Learning Disabilities & Social Adjustment Rooms	4.0
Title I (elementary reading & math)	1.5
Auxiliary Special Education staff	6.0
	<u>30.7</u>
 <u>Administration</u>	
Superintendent of Schools	1.0
Assistant Superintendent for Instruction	1.0
Assistant Superintendent for Business Affairs	1.0
Principal - Senior High School	1.0
Assistant Principal - Senior High School	1.0
Principal - Junior High School	1.0
Principal - Breton Downs Elementary School	1.0
Principal - Lakeside Elementary School	1.0
Principal - Wealthy Elementary School	1.0
Principal - Woodcliff Elementary School	1.0
*Director of Guidance	1.0
	<u>11.0</u>
 <u>Kent Intermediate School District & Regional Special Education Office staff members who serve our schools</u>	
School Psychologist .....	.2
Vocational Rehabilitation Consultant .....	.1
Homebound	(on call)
	<u>.3</u>

*Also included as a counselor

EAST GRAND RAPIDS PUBLIC SCHOOLS
Kent County, Michigan

FULL-TIME TEACHERS' TOTAL CONTRACTUAL SALARIES - 1976-77*

	<u>No.</u>		<u>No.</u>
\$10700 - \$10899	1	\$16900 - \$17099	6
10900 - 11099	1	17100 - 17299	5
11100 - 11299	5	17300 - 17499	5
11300 - 11499	0	17500 - 17699	0
11500 - 11699	1	17700 - 17899	2
11700 - 11899	1	17900 - 18099	4
11900 - 12099	1	18100 - 18299	5
12100 - 12299	4	18300 - 18499	4
12300 - 12499	1	18500 - 18699	4
12500 - 12699	0	18700 - 18899	5
12700 - 12899	4	18900 - 19099	5
12900 - 13099	1	19100 - 19299	5
13100 - 13299	2	19300 - 19499	6
13300 - 13499	1	19500 - 19699	2
13500 - 13699	1	19700 - 19899	5
13700 - 13899	0	19900 - 20099	1
13900 - 14099	1	20100 - 20299	2
14100 - 14299	1	20300 - 20499	4
14300 - 14499	0	20500 - 20699	2
14500 - 14699	0	20700 - 20899	5
14700 - 14899	4	20900 - 21099	2
14900 - 15099	0	21100 - 21299	2
15100 - 15299	1	21300 - 21499	2
15300 - 15499	5	21500 - 21699	0
15500 - 15699	2	21700 - 21899	2
15700 - 15899	2	21900 - 22099	2
15900 - 16099	3	22100 - 22299	1
16100 - 16299	0	22300 - 22499	3
16300 - 16499	0		
16500 - 16699	0		
16700 - 16899	10		
		TOTAL	144

Median total contractual salary for full-time teachers: \$17,950

*Does not include hourly assignments, driver education, summer school, and adult education.

EAST GRAND RAPIDS PUBLIC SCHOOLS
Kent County, Michigan

DISTRIBUTION OF BASE SALARIES FOR FULL-TIME TEACHERS
1976-77
(does not include pay for extra-duty assignments)

		<u>No.</u>			<u>No.</u>
\$10700 - \$10999	.....	2	\$16400 - \$16699	.....	0
11000 - 11299	.....	5	16700 - 16999	.....	15
11300 - 11599	.....	0	17000 - 17299	.....	9
11600 - 11899	.....	3	17300 - 17599	.....	6
11900 - 12199	.....	1	17600 - 17899	.....	1
12200 - 12499	.....	5	17900 - 18199	.....	3
12500 - 12799	.....	0	18200 - 18499	.....	12
12800 - 13099	.....	7	18500 - 18799	.....	5
13100 - 13399	.....	0	18800 - 19099	.....	9
13400 - 13699	.....	2	19100 - 19399	.....	7
13700 - 13999	.....	1	19400 - 19699	.....	2
14000 - 14299	.....	5	19700 - 19999	.....	7
14300 - 14599	.....	0	20000 - 20299	.....	6
14600 - 14899	.....	5	20300 - 20599	.....	3
14900 - 15199	.....	1	20600 - 20899	.....	7
15200 - 15499	.....	3	20900 - 21199	.....	1
15500 - 15799	.....	1	21200 - 21499	.....	2
15800 - 16099	.....	7	21500 - 21799	.....	1
16100 - 16399	.....	0			
			TOTAL		144

<u>School Year</u>	<u>Median Base Salaries for Full-Time Teachers</u>	<u>First Step B.A. Degree</u>
1964-65	\$ 6850	\$ 4900
1965-66	7355	5200
1966-67	8148	5600
1967-68	9075	6100
1968-69	9750	6600
1969-70	10620	7200
1970-71	11420	7700
1971-72	12725	8100
1972-73	13200	8400
1973-74	14050	8836
1974-75	15575	9781
1975-76	17250	10710
1976-77	17300	10710*

*Plus 5% paid retirement commencing 2nd pay period - December, 1976

EAST GRAND RAPIDS PUBLIC SCHOOLS
Kent County, Michigan

DISTRIBUTION OF TEACHERS ON SALARY SCHEDULE - 1976-77

Yrs. Exp.	BA	No.	BA + 20	No.	MA	No.	MA + 15	No.	MA + 30	No.	MA + 45	No.
1	\$10710	1.0	\$11246		\$11781		\$12317		\$12852		\$13388	
2	11138	6.8	11674		12209		12745		13280		13816	
3	11674	4.7	12209		12852		13388		13923	1.0	14459	
4	12209	6.0	12852	2.0	13495		14030		14566		15101	
5	12852	5.5	13495	2.0	14137	1.0	14673	1.0	15208		15744	
6	13495		14137	2.0	14780	4.0	15315		15851	1.0	16386	
7	14137	1.0	(14137)	1.0	15422	4.0	15958		16493		17029	1.0
8	14780				16065	6.4	16601		17136		17672	
9	15422	.6			16708	5.1	17243	1.0	17779		18314	
10	16065	1.0			17350	4.0	17886	1.0	18421		18957	
11	16708	4.0	(16708)	1.0	18100	3.5	18528	1.0	19064		19599	
12	16815	1.5			18207	4.0	18635		19171	1.0	19706	
13	16922	4.0			18314	4.0	18743		19278	1.0	19814	
14	17029		(17029)	2.0	18421	4.4	18850		19386		19921	
15	17136	1.6	(17136)	1.9	18528	3.0	18957	1.8	19492		20028	1.0
16	17243	2.0	(17243)	1.0	18635	1.0	19064	2.0	19599		20135	1.0
17	17350		(17350)	1.0	18743	1.0	19171		19706	1.0	20242	1.0
18	17457				18850	2.0	19278		19814	1.0	20349	1.0
	17564		(17564)	1.0	18957	2.0	19386	2.0	19921		20456	
20	17672				19064	2.0	19492	1.0	20028	1.0	20563	
21	17779				19171		19599		20135	1.0	20670	1.0
22	17886				19278	2.0	19706	1.0	20242		20777	4.0
23	17993				19386	1.0	19814	1.0	20349	1.0	20885	1.0
24	18100				19492	1.0	19921		20456		20992	1.0
25	18207				19599		20028		20563		21099	
26	18314				19706	1.0	20135	1.0	20670		21206	2.0
27	18421				19814	2.0	20242		20777	1.0	21313	
28	18528				19921		20349		20885		21421	
29	18635				20028		20456	1.0	20992		21527	1.0
Total		39.7		14.9		58.4		14.8		10.0		15.0

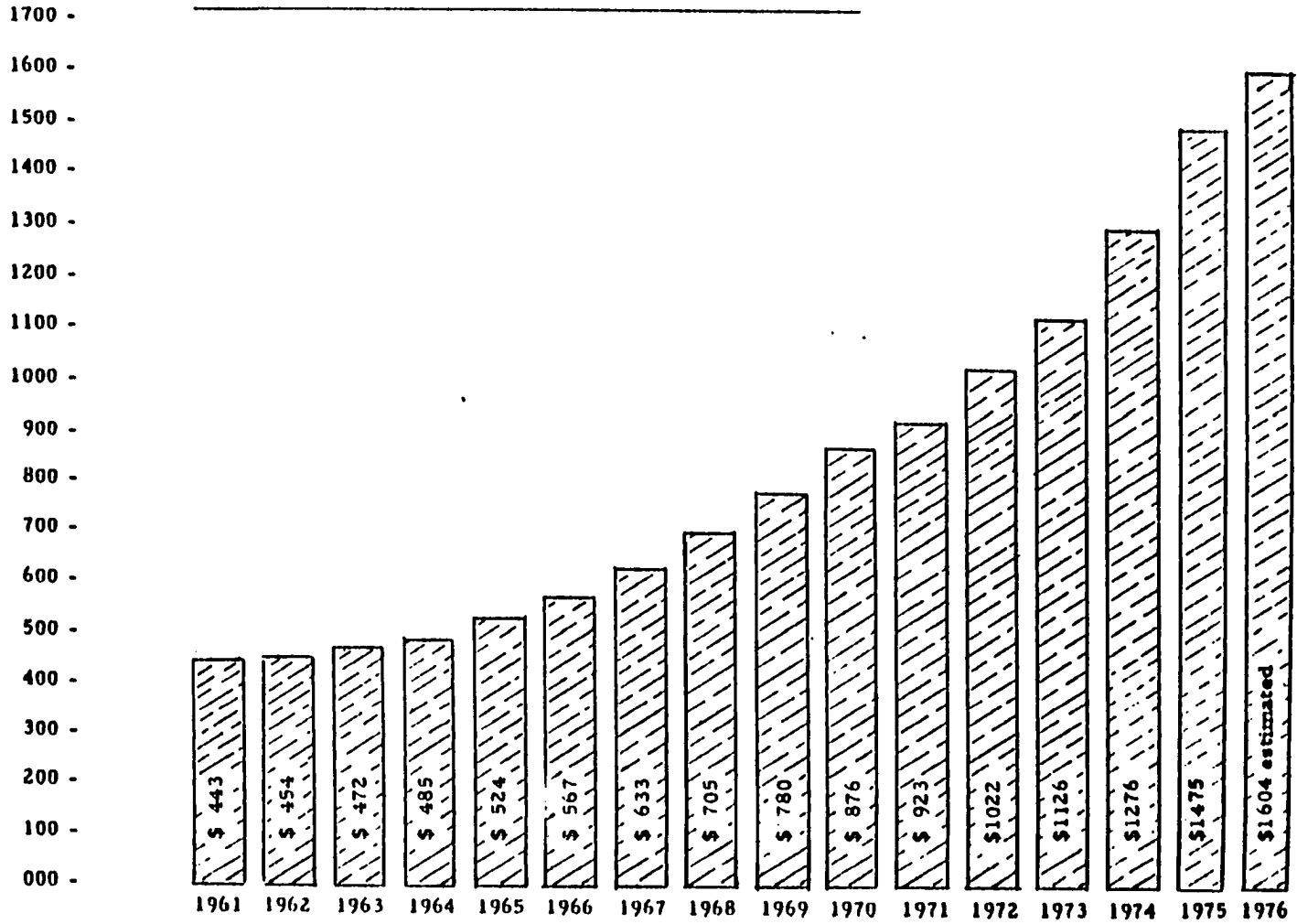
Percentage 26.0% 9.8% 38.2% 9.7% 6.5% 9.8%

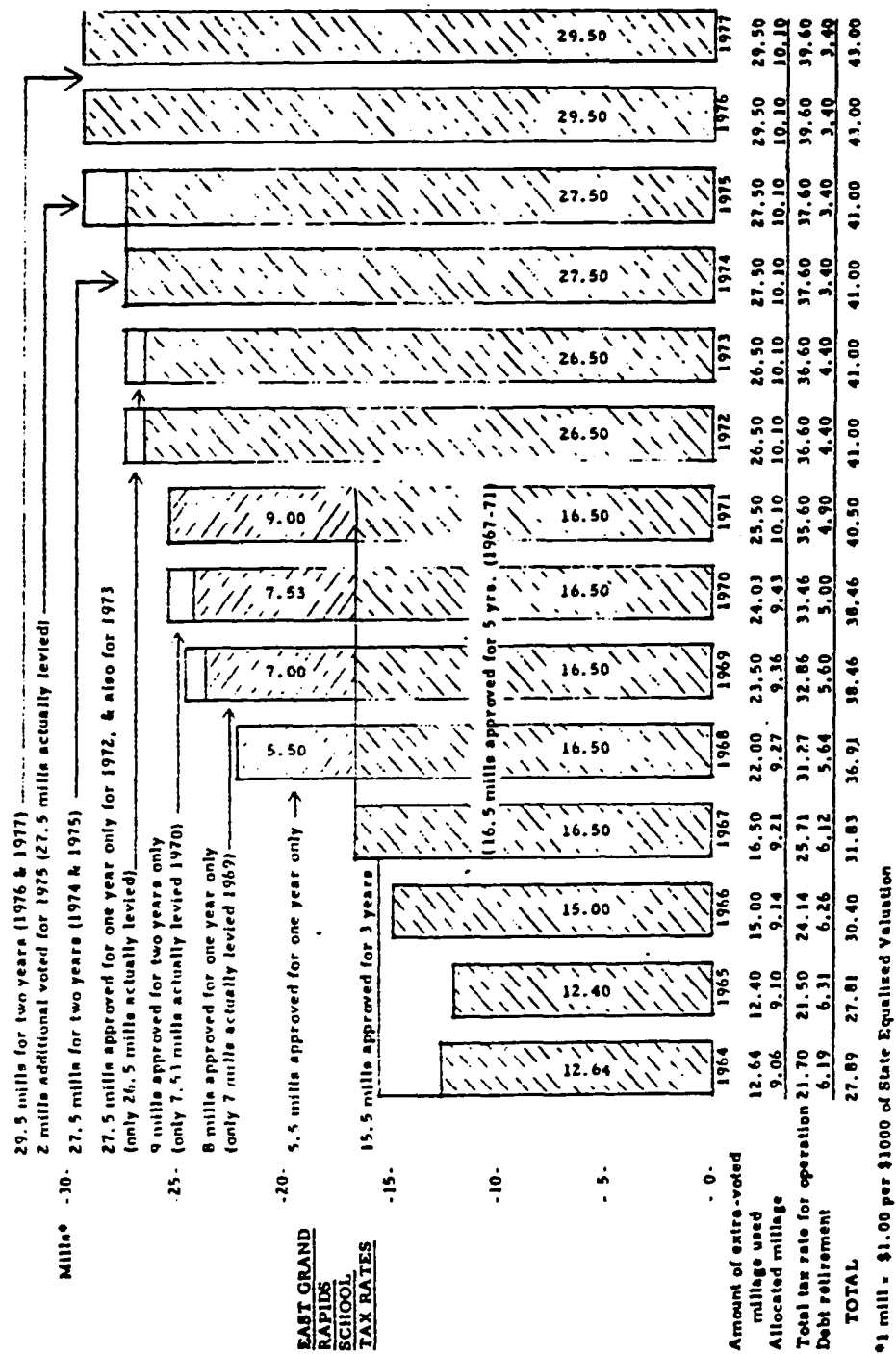
Classroom teachers - 158

Equated positions - 152.8

Average base salary for all teachers - \$16,864

EAST GRAND RAPIDS PER PUPIL COSTS FOR OPERATION
(excludes capital outlay and loan)



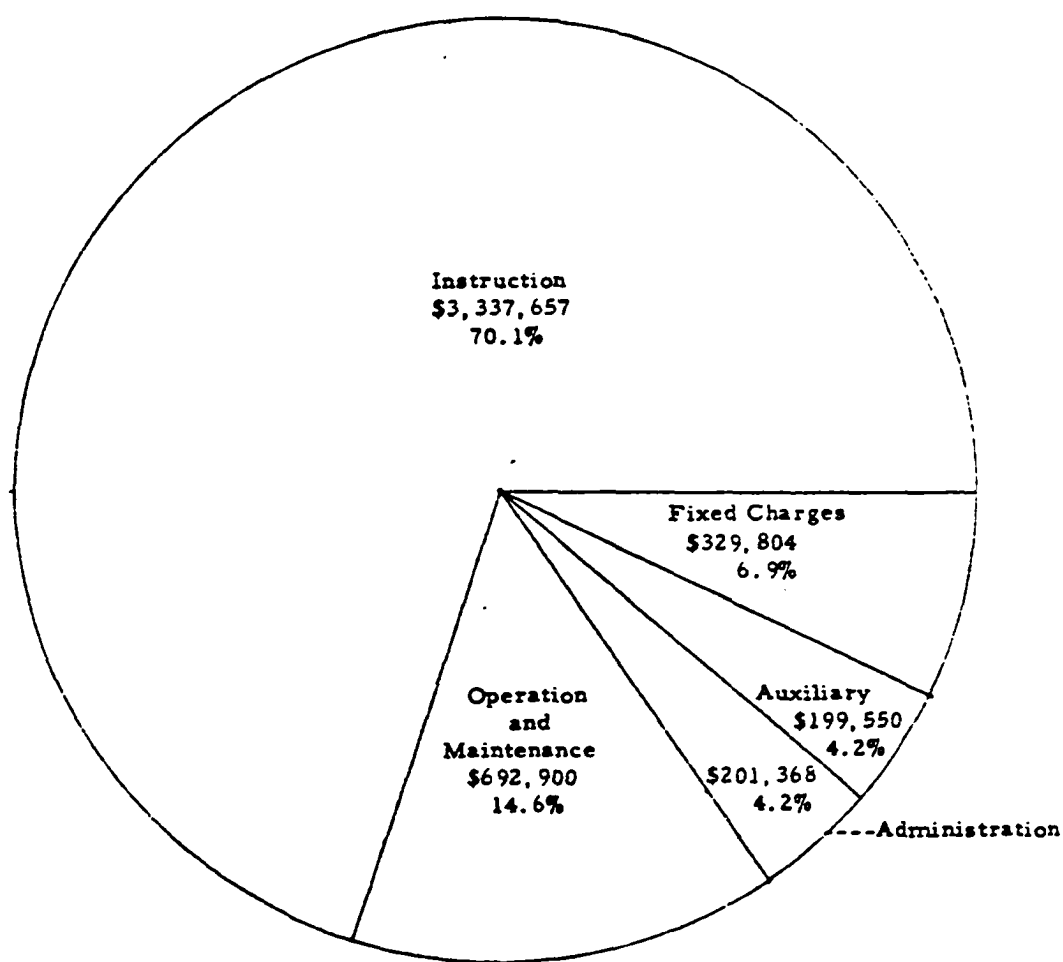


**THE EXPENDITURE DOLLAR
FOR GENERAL FUND OPERATION**

Based on budget estimate excluding loan

Total \$4,761,279

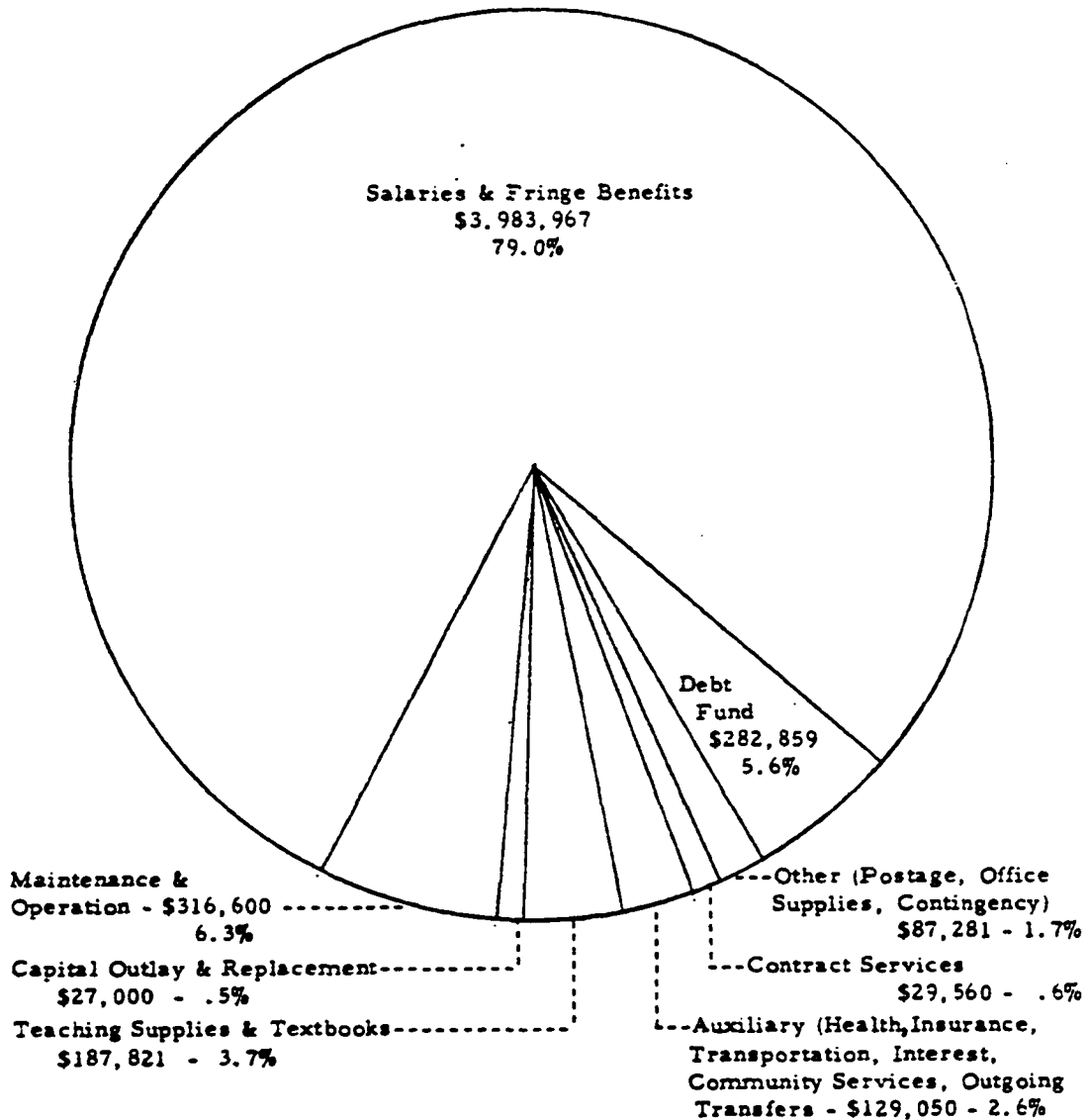
1976-77



HOW YOUR TAX DOLLAR IS SPENT

Based on General Fund budget estimate (\$4,761,279 excluding loan)
of expenditures including debt retirement (\$282,859)
Total \$5,044,138

1976-77



EAST GRAND RAPIDS PUBLIC SCHOOLS

SUMMARY OF CHANGE 1964-1976

	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	Est. 1976	Amt. Chg. 1976 over 1964	% Chg. 1976 over 1964
Enrollment	3621	3505	3702	3820	3832	3832	3777	3693	3602	3385	3223	3112	2957	(464)	(13.6)
No. Teach. Positions (Equated)	150.8	156.3	166.3	176.2	179.9	182.8	181.7	172.7	168.4	160.4	160.4	154.25	152.8	2.0	1.3
No. of Administrators (Inc. Director of Guidance '74)	10	10	10	10	10	10	10	11	10	10	11	11	11	1.0	10.0
Non-teach. Personnel (equated)*	47	47	49	50	51	54	52.5	55.5	57.4	64.9	61.8	71.3	71.3	24.3	51.7
Pupil-Clasm. Teacher Ratios**	25.8	25.4	25.3	25.2	25.0	24.3	24.1	24.5	24.9	24.4	24.5	24.1	24.0	(1.8)	(7.0)
Pupil-Staff Ratios***	21.3	21.1	21.0	20.6	20.2	19.8	19.7	20.1	19.7	19.2	19.1	18.3	17.5	(3.8)	(17.8)
Valuation per Pupil	\$15320	\$15174	\$14410	\$14407	\$14588	\$14764	\$16520	\$17004	\$18460	\$20233	\$22021	\$23320	\$26792	\$11472	74.9
Operating Millage	21.7	21.5	24.14	25.71	31.27	32.86	33.46	35.6	36.6	36.6	37.6	37.6	39.6	17.9	82.5
Debt Service Millage	6.19	6.31	6.26	6.12	5.64	5.60	5.0	4.9	4.4	4.4	3.4	3.4	3.4	(2.79)	(45.1)
Total Tax Millage	27.89	27.81	30.40	31.83	36.91	38.46	38.46	40.5	41.0	41.0	41.0	41.0	43.0	15.11	54.2
Teachers' Salaries****															
B.A. Minimum	\$ 4900	\$ 5200	\$ 5600	\$ 6100	\$ 6600	\$ 7200	\$ 7700	\$ 8100	\$ 8400	\$ 8836	\$ 9781	\$10710	\$10710	\$ 5810	118.6
B.A. 10th Step	6775	7384	7980	8754	9471	10332	11550	12150	12600	13254	14672	16065	16065	9290	137.1
B.A. Maximum	7450	7904	8540	9364	10131	11052	13398	14094	14616	15375	17019	18635	18635	11185	150.1

M.A. Minimum	\$ 5200	\$ 5512	\$ 6048	\$ 6710	\$ 7260	\$ 7920	\$ 8470	\$ 8910	\$ 9240	\$ 9720	\$10759	\$11781	\$11781	\$ 6581	126.6
M.A. 10th Step	7075	7696	8428	9608	10395	11340	12474	13122	13608	14314	15845	17350	17350	10275	145.2
M.A. Maximum	8875	9308	10276	11377	12309	13428	14399	15147	15708	16523	18290	20028	20028	11153	125.7

M.A. + 30 Minimum	\$ 5500	\$ 5824	\$ 6496	\$ 7320	\$ 7920	\$ 8640	\$ 9240	\$ 9720	\$10080	\$10603	\$11737	\$12852	\$12852	\$ 7352	133.7
M.A. + 30 10th Step	7175	8008	8876	10218	11055	12060	13244	13932	14448	15198	16823	18421	18421	11046	149.8
M.A. + 30 Maximum	9175	9620	10724	11987	12969	14148	15092	15876	16464	17319	19171	20992	20992	11817	128.8
C.P.I. (Based on Detroit - month of Aug. using 1967 index conversion factor .8596158)	89.6	91.8	96.2	99.2	103.7	110.6	117.8	122.9	126.9	136.8	151.3	161.3	171.9	82.3	91.9
Per Pupil Cost of Oper.*****	\$ 485	\$ 524	\$ 567	\$ 633	\$ 705	\$ 780	\$ 876	\$ 923	\$ 1022	\$ 1126	\$ 1276	\$ 1483	\$ 1604	\$1119	230.7

* Includes CETA (5), Compensatory Title I (1) and Special Education.

** 4th Friday Count divided by staff positions less Special Teachers, Administrators, and Nurse.

*** 4th Friday Count divided by total staff.

**** See pages 8-15 of Financial Summary.

***** First year of longevity schedule at B.A. level.

***** See pages 1-9 of Financial Summary

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