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STATE OF MICHIGAN
MICHIGAN EMPLOYMENT RELATIONS COMMISSION

In the Matter of:

Ecorse Public Schools,
and
Ecorse Federation of Teachers.

MERC Fact Finding
Case Number 84 I-2636

REPORT OF FACT FINDER AND RECOMMENDATIONS BEFORE
GEORGE E. GANOS, FACT FINDER

Michigan State University
LABOR AND INDUSTRIAL
RELATIONS LIBRARY

Appearances

June Fieger, Field Representative
for the Ecorse Federation of
Teachers and

Charles S. Brown, Esq., for the
employer, Ecorse Public Schools

Ecorse Public Schools

INTRODUCTION

This is a fact finding report under the provisions of Section 25 of Act 176 of the Public Acts of 1939, as amended, which provides in part as follows:

"Whenever in the course of mediation under Section 7 of Act No. 336 of the Public Acts of 1947, being Section 423, 207 of the Compiled Laws of 1948, it shall become apparent to the Board that matters in disagreement between the parties might be more readily settled if the facts involved in the disagreement were determined and publicly known, the Board may make written findings, with respect to the matters in disagreement. Such findings shall not be binding upon the parties but shall be made public"

In accordance with the Commission's Rules and Regulations relating to fact finding, the undersigned Fact Finder was designated to conduct a Hearing in the matter and to issue a report in accordance with Employment Relations Commission General Rules and Regulations 35. Briefly, this rule states that the Fact Finder will issue a report with recommendations with respect to the issues in dispute.

CASE HISTORY

The Ecorse Public School District is located in Wayne County and has a student population of approximately 2,100. It covers an area of about 2-3/4 square miles and is basically a residential community, although approximately 78% of the tax base

is industrial and commercial with The Great Lakes Steel Corporation accounting for over 2/3 of the total tax base.

The physical facilities of the school district consist of two (2) schools housing kindergarten through 3rd grades, one school housing kindergarten, fourth and fifth grades, one school housing pre-kindergarten, kindergarten, sixth and seventh grades and one junior-senior high school, housing grades eight through twelve. The school district has 112 certificated and 44 non-certificated staff members.

There was a three (3) year contract covering 1980 through 1983 followed by an Agreement effective September 1, 1983 being in full force and effect until Labor Day, 1984. Apparently, negotiations with regard to a new contract were entered into between early June, 1984 and late August, 1984, the parties meeting on three (3) occasions for negotiations. There was a mediation session on September 24, 1984 which failed to produce any agreement with a final mediation session scheduled for December 13, 1984. On December 11, 1984 a Petition for Fact Finding was filed on behalf of the Michigan Federation of Teachers. Under date of January 14, 1985 the Michigan Employment Relations Commission appointed George E. Ganos as its Fact Finder and Agent to conduct a fact finding Hearing pursuant to Section 25 of Act 176 of Public Acts of 1939, as amended.

Following conferences with Charles S. Brown, Esq., representing Ecorse Public Schools and June Fieger, Field Representative

of the Michigan Federation of Teachers, representing Ecorse Federation of Teachers, a mutually agreeable Hearing date of February 19, 1985 was finalized and scheduled.

There was initially some problem with regard to the hour of commencement, but that was resolved and the Hearing was commenced at the Ecorse Board of Education Superintendent's Office by agreement of the parties at 3:00 P.M. on February 19, 1985. It was understood and the parties had been advised that there would be a pre-Hearing Conference in order to enable the Fact Finder an opportunity to meet with the representatives of the parties, acquaint himself with the local situation, identify the issues and, if possible, to secure a resolution of the issues at impasse by the parties. It was understood that if the matter was not resolved, fact finding would commence immediately thereafter. Unfortunately, the posture of the parties was such that no resolution was possible and fact finding did commence.

Present at the Hearing on behalf of the Federation was June Fieger, Field Representative of the Michigan Federation of Teachers, Henry Isopi, President, Mary Margaret Hatt, former President and on the Negotiating Team, Ron Rymarz, Van Jennison, John Ghindia, Gary Sammons and Anita Johnson, members of the Negotiating Team; on behalf of Ecorse Public Schools, Charles S. Brown, Attorney and Superintendent, Claude Inch.

The pre-Hearing Conference established that the issues at impasse were primarily economic in nature and identified as follows:

Salary, Longevity Pay, Sick and Accident Benefits, Life Insurance, Extra Curricular Pay, Extra Teaching Assignments and an additional issue raised by Ecorse Public Schools relating to Sick Leave Time.

At the conclusion of the Hearing on February 19, 1985 there was some additional information required by the Fact Finder and therefore the Hearing was re-opened and rescheduled for March 6, 1985 to commence at the same place and same hour.

In all, the Federation, in addition to oral testimony, presented some 67 exhibits containing a vast amount of information pertinent to the issues involved. Additionally, the presentation of the Ecorse Board of Education was equally complete and fortified by some 66 exhibits.

Out of this mass of statistics, there emerged a crystal clear position of each of the parties, the Ecorse Federation of Teachers' position being that they are long overdue for equitable treatment with regard to economic return for the services which they have rendered in the past, present and hopefully will continue to render in the future. On the other hand, the scenario painted by the evidence presented on behalf of the Ecorse Public Schools does not seriously quarrel with the entitlement of the teachers to equity, now long overdue, but postulate that the financial wherewithal to accomplish that equity is nonexistent.

At the conclusion of the Hearing, the Fact Finder indicated that he would endeavor to expedite the preparation of his

report but did point out that the situation presented a peculiar problem in that neither party disagreed with the other's statement of position, which rendered the Fact Finder's obligation to write a meaningful report and recommendations, that could be implemented, somewhat difficult.

FINDINGS OF FACT AND CONCLUSIONS

By careful review of the testimony presented along with exhibits which tended to substantiate the position advanced by each party, this Fact Finder is inescapably led to the conclusion that two corollaries emerge.

The first corollary is that the members of the Ecorse Federation of Teachers in the employ of Ecorse Public Schools are a diligent, professional and dedicated group of teachers and personnel who have for several years borne on their shoulders the economic burden of rising costs and diminishing revenues, experienced by the Ecorse Public School District.

It is found that for the school year 1982-1983, in the tri-county consisting of 87 school districts, the Ecorse Public Schools ranked 15th with regard to Bachelor's beginning and 57th place with regard to Bachelor's maximum. Much more significantly, with regard to their standing in terms of salary as compared to Wayne County consisting of 37 districts, Bachelor beginning is 15th and Bachelor maximum, 27th. With regard to Master's beginning, Ecorse Public Schools ranked 22nd out of 37 and with regard to Master's maximum, 20th. Significantly for the school year

1983-1984, which has been referred to in the testimony as the first year of the freeze in the tri-county area, beginning Bachelor ranking stood at 21 while maximum Bachelor's slipped to 60th. With regard to Master's beginning, Ecorse Public Schools dropped to 26th and with regard to Master's maximum, to 38th. Additionally, as a forerunner of times to come, for the school year 1984-1985 in the tri-county area, beginning Bachelor's dropped to 48th while Bachelor's maximum plummeted to 77th and Master's beginning dropped to 50th with Master's maximum careening to 63rd.

In Wayne County, which is even more significant since the same or similar economic conditions apply in terms of cost of living, beginning Bachelor's dropped to 21 with maximum Bachelor's in position 35 out of 38 while beginning Master's slid to 26 and maximum Master's 25th. Those contracts for Wayne County which have been consummated to date would indicate quite clearly that further slippage is inevitable under the present circumstances.

It is equally clear from the evidence presented and this Fact Finder specifically finds that with regard to the comparison of the Ecorse Public School Teachers' economic situation with regard to Longevity, Sick and Accident, Extra Curricular Pay, and Extra Teaching Assignments presents an equally dismal and descending direction in comparison to comparable school districts. With regard to millage rates, Ecorse appears to be virtually at the

bottom of the scale, being 34th. Finally, it appears that the last time a millage was submitted to the Electorate, was on August 10, 1981.

The second corollary is that the Ecorse Public School District, without regard to any additional costs that would be generated by contractually formalizing any of the demands of the teachers, will have completely exhausted its equity base and even without a further reduction in revenues, will be in a deficit situation in the amount of \$5,174.00 at the end of 1985.

Endeavoring to maintain the status quo with regard to expenditures, without regard to demands herein or of other unanticipated reduction in revenues, will find the School District for the fiscal year 1986 with a deficit of \$675,257.70, accompanied by a correspondingly increasing deficit for the years 1987 and 1988 with an excess of expenditures over anticipated revenues upon expiration of the latter in the amount of \$2,392,221.23. (Exhibits O, L-2)

With regard to revenue sources for the Ecorse Public School District, the evidence indicates that presently the revenue source is 22% for residential property, 8% for commercial property and 70% attributable to industrial property with a very clear indication that there is going to be a dramatic reduction in the revenue base attributable to industrial properties. (Exhibit P-1) With regard to state equalized valuation, the picture is once again a presentation of decreased revenues of substantial amounts. (Exhibit R) As to local revenue, since 1982 there has been once again

evident decline of a substantial nature and further anticipated. (Exhibit S) Further evidence of declining revenues and increasing expenditures without regard to demands herein are reflected in Exhibits I-1, I-2, P-2, P-3, M-3, M-5 and L-1.

It should be readily apparent to even the most casual reader hereof that corollary number one cannot possibly be addressed unless corollary number two is altered in some substantial manner. In this connection, both parties during the course of this Hearing have exhibited a clear understanding of the catastrophic consequences of non-action and the harmful effect it will have upon the very soul of the City of Ecorse, i.e., its children. In the view of this Fact Finder, it is therefore incumbent upon both parties to apprise the Electorate of the City of Ecorse of the stark realities affecting public education in their City and the ripple effects upon residential values and the viability of the City itself as an ever improving community.

Fortunately, the state of the law is such that remedies are available to the State of Michigan in the event of non-action, in the form of annexation, consolidation or merger of the district with surrounding districts. Such action by the State of Michigan, however, could very well result in increased costs to those property owners residing in the Ecorse Public School District which could be avoided by recognizing the immediacy of the problem and taking measures to alter the present inevitable course of events.

In anticipation of affirmative action by the citizens of the City of Ecorse that will ensure an increase in revenues to the Ecorse Public School District that will avert the impending deficit disaster and in order to avoid the necessity of a second round of negotiations and submission to fact finding, we will proceed to making such recommendations as appear to be warranted by the evidence presented.

RECOMMENDATIONS

The recommendations of this Fact Finder with regard to the issues presented is as follows:

Salary

It is the recommendation of this Fact Finder that there be a three (3) year contract retroactive to and commencing with the period immediately following the expiration of the former contract. In the first year of the contract, a three (3%) percent salary increase, in the second year of the contract, an additional six (6%) percent salary increase and in the third year of the contract, a further additional increase of six (6%) percent, making in all a fifteen (15%) percent salary increase over a three (3) year period.

Longevity Pay

With regard to longevity pay, the last contract provided for \$100.00 for steps 11 to 15 with additional increases of \$100.00

for steps 16 to 20, 21 to 25, 26 to 30 and 31 following. It is the recommendation of this Fact Finder that the new contract provide for steps 11 to 15 remaining the same as the former contract, that commencing with step 16 the increase be \$250.00, with an additional increase of \$30.00 for each year thereafter, such increases to be retroactive to the beginning date of this contract.

Sick and Accident

It is the recommendation of this Fact Finder that the contract provide for accident-sickness benefits at the rate of $66\frac{2}{3}$ of salary with a maximum of \$325.00 per week for a period not to exceed 13 weeks which will commence on the 31st day following documented accident and/or illness reports. Further, that the employee will not accumulate sick days when accident and sickness benefits are in effect. Further, that with regard to this contract obligation, the School Board will provide the same commencing with the second year of the contract, i.e., the 1985-1986 school year, and following.

Life Insurance

With regard to this issue, the former contract provided for \$20,000.00 term life insurance along with a double indemnity provision. It is the recommendation of this Fact Finder that the new contract provide for term life insurance in the amount of \$25,000.00, said coverage to be provided by the School Board

commencing with the second year of the contract and following.

Extra Curricular Pay

With regard to this issue, it is the Fact Finder's recommendation that the provisions of the contract in effect for the school year 1983-1984 be incorporated in the new contract. Since the testimony and evidence suggested that the true economic impact of adopting the proposals of the teachers cannot at this time be fully appreciated since many of the programs have not been implemented, it is felt advisable to leave this issue to be controlled by the immediately former contract.

Extra Teaching Assignments

With regard to this issue, it is the Fact Finder's recommendation that the provisions of the immediately existing former contract be adopted. There was evidence which tended to suggest that once again the ultimate cost impact depending upon the programs that would be instituted cannot reasonably be ascertained at this point in time and furthermore, this Fact Finder accepts the Board's position that it would be inappropriate to change negotiated salaries for teachers in the Huron Adult Education Program. Finally, it is the opinion of this Fact Finder that increases with regard to this issue and the preceding one might very well force the elimination of programs which are already bare bones in nature.

Annual Sick Leave Allowance

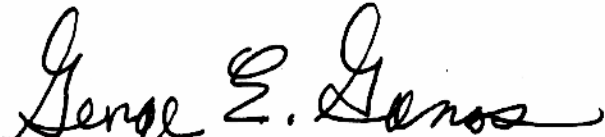
With regard to this issue, the Board proposed that the last sentence in Paragraph A of the former contract be changed to provide as follows: "These days shall be credited to the employee's sick leave bank at the rate of one and one-half (1-1/2) days at the beginning of each month." The Board further proposed that the last sentence in the section be amended to provide that: "These days may be taken in no less than one-half (1/2) day increments." The former contract provided that the days could be taken in minimum increments of 1/4 days. The presentation of the Board indicated that there were possibly no more than six (6) persons involved in what they characterized as an abuse of the benefit. This Fact Finder does not feel that the policing of those abuses and the elimination thereof should be done by penalizing the other 95% of the involved persons because of the action of the readily identifiable approximately 5% of the staff members. It is the feeling of the Fact Finder that correction of abuses can be handled administratively and therefore does not recommend any change in the contract relative to this proposition.

SUMMARY

The Fact Finder has sought to respond to the demands of the situation with the clear recognition that further affirmative action is required on the part of the parties and the citizens of the City of Ecorse. The Fact Finder has sought to make recommendations which are fair and equitable to the parties and it is

his sincere hope that this report will serve as the basis for a going forward by the parties that will resolve the dilemmas posed in corollaries numbers one and two.

May 10, 1985
Taylor, Michigan


GEORGE E. GANOS
Fact Finder

where *Murray*

Pro Forma Income Statements
Fiscal Years 1985 through 1988

Fund Equity Analysis

Beginning Fund Equity	315,656.00	(5,174.00)	(674,257.70)	(1,469,946.31)
Revenues	6,397,168.00	6,173,659.00	6,171,798.79	6,169,957.18
Expenditures	6,717,998.00	6,842,742.70	6,967,487.40	7,092,232.10
Ending Fund Equity	(5,174.00)	(674,257.70)	(1,469,946.31)	(2,392,221.23)
	=====	=====	=====	=====
Excess Expenditures	(320,830.00)	(669,083.70)	(795,688.61)	(922,274.92)
	=====	=====	=====	=====

Planning Premises

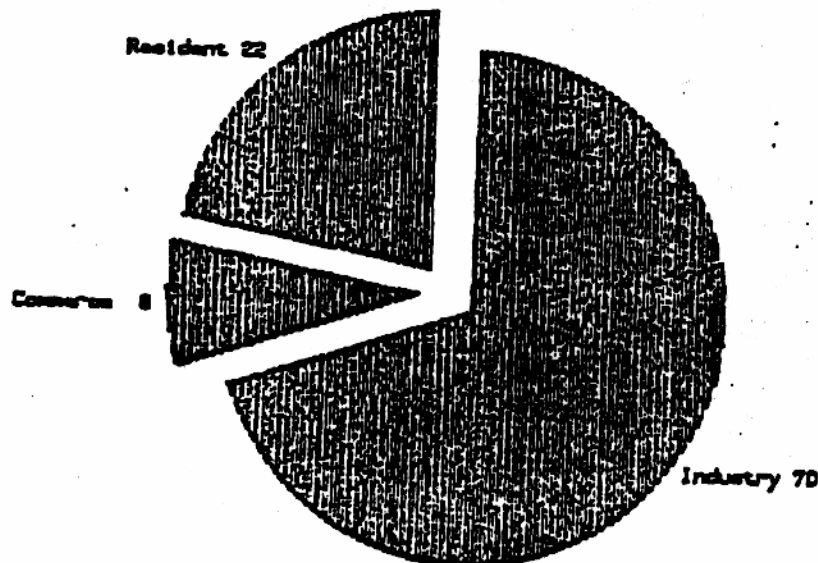
Percentage Adjustments

Revenues	
Property Tax (FY86)	-4.00%
Property Tax (FY87 - FY88)	0.00%
Local Other	-1.00%
County Revenue	0.00%
State	0.00%
Federal	0.00%
Expenditures	
Salary	0.00%
Utilities	5.00%
Fringe Benefits	8.00%
Supplies	5.00%

These statements reflect the exclusion of the Summer Youth Employment Programs. These programs operate on a reimbursement basis and have not been guaranteed over the life of these projections.

January, 1985

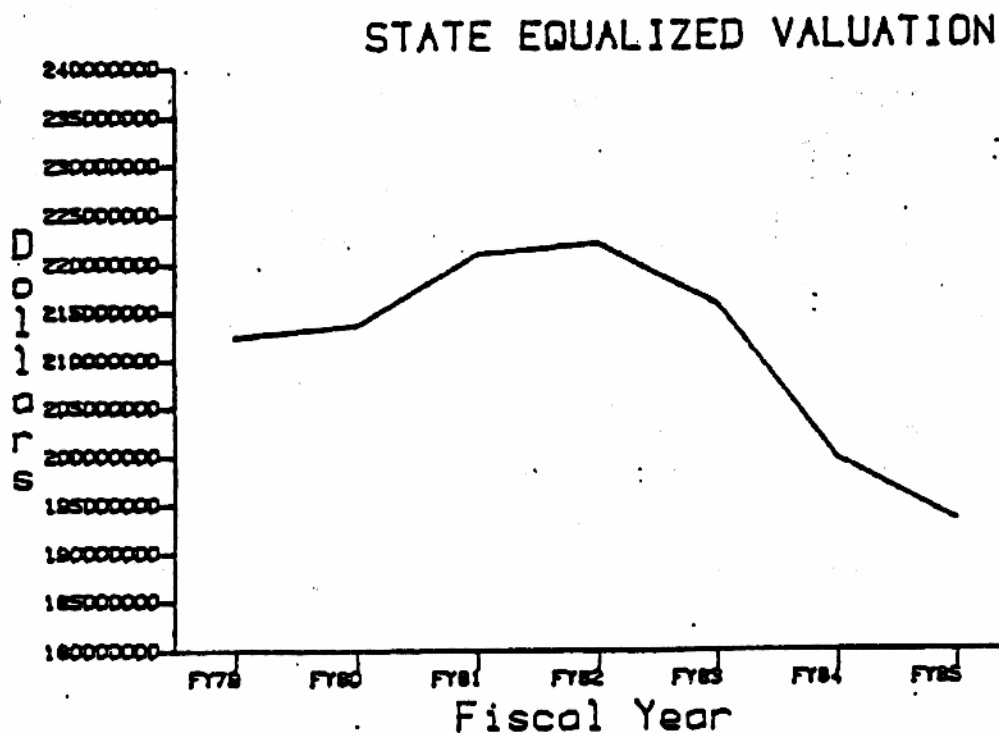
REVENUE SOURCE INFORMATION

Revenue Source

Residential Property	22%
Commercial Property	8%
Industrial Property	70%

The chart above relates specifically to revenue from local sources and was compiled using data for FY85. Additional detail regarding the tax base is provided on the following two pages.

Several major and lengthy abatements have been granted to businesses in the community with Great Lakes Steel Division of National Steel being the major beneficiary. It is also likely that the City of Ecorse will attempt to recapture revenue under PA198 associated with these tax abatements through either a Downtown Development Authority (DDA) or Tax Increment Financing Authority (TIFA).



Fiscal Year	State Equalized Valuation	% Change	Cumulative % Change
1979	212,491,673	--	--
1980	213,603,987	.52%	.52%
1981	221,026,462	3.47%	4.01%
1982	222,116,896	.49%	4.52%
1983	215,826,490	(2.83%)	1.57%
1984	199,693,062	(7.48%)	(6.02%)
1985	193,394,473	(3.15%)	(8.99%)

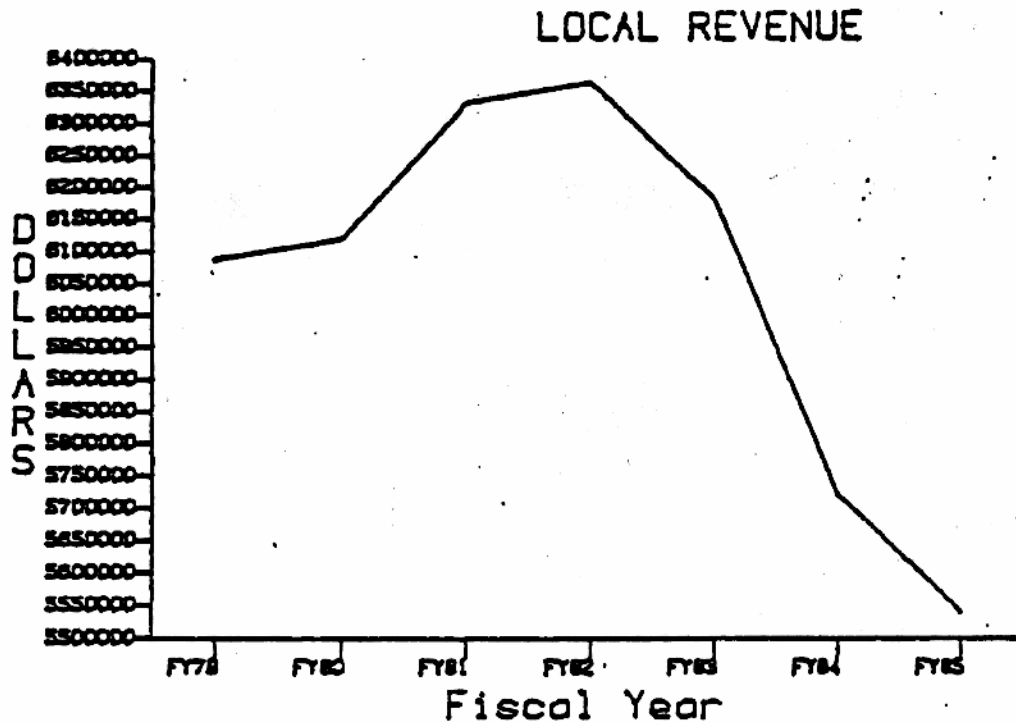
The represents a decrease of \$28,722,423 since FY1982. It should further be noted that this loss is cumulative on an annual basis.

If the SEV for the current year (FY85) was the same as FY82, this would equate to \$822,892.42 in additional revenue at 28.65 mills.

Fund Equity Analysis

The following information represents the change in fund equity from 1981 through the present time. The reader can easily see that expenditures have exceeded revenue in the recent years. The current operating budget approved by the Board of Education provides for expenditures in excess of revenues in the amount of \$320,830. These numbers speak for themselves. The district is also anticipating an additional reduction in revenue related to an appeal by Great Lakes Steel for a reduction in their State Equalized Valuation.

Year	Revenues	Expenditures	Fund Equity	Difference
1981	---	---	835,694.00	---
1982	7,716,289.00	7,814,749.00	737,234.00	(98,460.00)
1983	7,251,416.00	7,429,638.00	559,012.00	(178,222.00)
1984	7,238,922.00	7,482,278.00	315,656.00	(243,356.00)
1985	6,397,168.00	6,717,998.00	(5,174.00)	(320,830.00)



Fiscal Year	Revenues	Annual Change	Cumulative Change	%Change
1979	6,087,886	--	--	--
1980	6,119,754	31,868	31,868	.52
1981	6,332,408	212,654	244,522	4.00
1982	6,363,649	31,241	275,763	4.50
1983	6,183,429	(180,220)	95,543	1.57
1984	5,721,206	(462,223)	(366,680)	(6.02)
1985	5,540,752	(180,454)	(547,134)	(8.99)

This decline is particularly evident since 1982. We have already received notice from our largest industrial taxpayer that they will be seeking, and, if history is any indication, will receive a reduction of an additional 15% in their SEV. This, when granted, will reduce revenue by an additional \$300,000 in FY86.

OVERVIEW OF SCHOOL FUND ACCOUNTING

In order to focus on the resources available to the Ecorse Public School District, it is necessary to provide the reader with a brief overview of Fund Accounting for school districts in the State of Michigan. A Fund is an independent set of accounts which is generally established to meet legal or statutory provisions to insure that money is spent for the purposes specified in the various appropriations. Additional information is included in the auditor notes which accompany Exhibit K. The Ecorse Public School District has account activity in the following funds:

1. General Fund
2. School Service Fund
3. Building and Site Fund
4. Trust and Agency Fund
5. Long-Term Debt Fund

These terms will recur throughout this report. A brief explanation of each fund is provided for the purpose of clarity and mutual understanding. A full presentation of the fiscal condition has been made in the presence of the mediator.

General Fund

As is implied in the title, the General Fund Accounts provide for the majority of the operation of the district. Revenues and expenses which are current in nature are typically handled through the General Fund. There are both restricted and unrestricted funds. The revenue sources for the General Fund would include locally generated monies, as well as monies from the Wayne County Intermediate School District, the State of Michigan and the Federal Government.

Building and Site Fund

Voters allocate resources specifically for the Building and Site Fund. There are virtually no transactions in this fund in any given year. These funds are restricted. For normal operating purposes, we assume that these funds are unavailable for allocation.

Trust and Agency Fund

This fund provides for transactions involving the expenditure of funds on behalf of a group or an organization. This money represents balances in accounts from various groups and organizations. These monies are restricted from use for general operation of the district.

School Service Fund

The major activities of a School Service Fund involve cafeteria and athletic expenses. These are generally current expenditures and are reported on a monthly basis to the Board as part of the financial statements. It is often necessary to transfer revenue from the General Fund to cover excess expenditures in the School Service Fund.

Long Term Debt Fund

This fund is used to recognize long-term liabilities. Of primary concern is compensated expenses. It should be specifically noted that a revenue "to be received" is designated as an asset in this fund. This is required by current accounting procedures for governmental agencies. This revenue must come from some yet-to-be designated source.

For purposes of these reports, the account activity in the Long-term Debt Fund is excluded since the assets and liabilities are not current and do not directly contribute to the available resources of the district. It should further be noted that the current portion of the compensated absences will be an expense to the General Fund.

Ecorse Public Schools
Ecorse, MI 48229

Claude L. Inch, Superintendent

Tax Revenue Analysis
Fiscal Year 1985

Real Property Tax Analysis

	Industrial	Commercial	Residential	Total Valuation
	68,376,610.00	8,073,970.00	43,318,410.00	119,768,990.00
Adjustments				
Factor	1.000000	1.000000	.987947	
	68,376,610.00	8,073,970.00	42,796,303.00	119,246,883.00
Reduction	0.00	0.00	(522,107.00)	(522,107.00)
Percent	0.00%	0.00%	-1.21%	-.44%

Personal Property Tax Analysis
Class of Property P.A. 114

	Industrial	Commercial	Utility	Total Valuation
	67,461,480.00	3,137,510.00	3,548,600.00	74,147,590.00

Industrial Facilities Tax P.A. 198

Rehabilitation	New
0.00	84,960.00

Commercial Facilities Tax P.A. 255

Rehabilitation	New
0.00	0.00

Tax Valuation Summary By Class

	Industrial	Commercial	Residential	Total Valuation
Real	68,376,610.00	8,073,970.00	42,796,303.00	119,246,883.00
Personal	67,461,480.00	3,137,510.00	0.00	70,598,990.00
Utility		3,548,600.00		3,548,600.00
Total	135,838,090.00	14,760,080.00	42,796,303.00	193,394,473.00
Percent	70%	8%	22%	100%

Tax Revenue Summary

Source	Taxable S.E.V.	Millage Rate	Revenue
Local S.E.V.	193,394,473.00	.028650	5,540,751.65
P.A. 198			84,960.00
Total Revenue			5,625,711.65

July, 1984

Ecorse Public Schools
Ecorse, MI 48229

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Cash Flow Analyzer FY85

Claude L. Inch Superintendent

December, 1984

Categorical Analysis of Receipts
Fiscal Year 1985

Summary Data

	Projection	Actual	Difference	Percent
Property Tax	5,368,540.00	2,693,374.76	(2,675,165.24)	-49.8%
Local Other	471,700.00	348,487.82	(123,212.18)	-26.1%
State	268,000.00	170,443.94	(97,556.06)	-36.4%
Federal	1,184,938.00	732,942.98	(451,995.02)	-38.1%
Total	7,293,178.00	3,945,249.50	(3,347,928.50)	-45.9%

Ecorse Public Schools
Ecorse, MI 48229

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Cash Flow Analyzer FY84

Claude L. Inch Superintendent

August, 1984

Categorical Analysis of Receipts
Fiscal Year 1984

Summary Data	Projection	Actual	Difference	Percent
Property Tax	5,377,933.62	5,452,642.94	74,709.32	1.4%
Local Other	389,600.02	562,349.16	172,749.14	44.3%
State	239,000.00	593,077.68	354,077.68	148.1%
Federal	468,000.00	93,208.69	(374,791.31)	-80.1%
Total	6,474,533.64	6,701,278.47	226,744.83	3.5%

Ecorse Public Schools
Ecorse, MI 48229
Claude L. Inch, Superintendent

Pro Forma Income Statements
Fiscal Years 1985 through 1988

Revenues	FY85	FY86 (Est.)	FY87 (Est.)	FY88 (Est.)
Local Property Tax	5,540,750.00	5,319,120.00	5,319,120.00	5,319,120.00
Other Local Revenue	187,900.00	186,021.00	184,160.79	182,319.18
Revenue From the County	15,000.00	15,000.00	15,000.00	15,000.00
State Revenue	45,000.00	45,000.00	45,000.00	45,000.00
Federal Revenue	396,518.00	396,518.00	396,518.00	396,518.00
School Service Fund				
Cafeteria	200,000.00	200,000.00	200,000.00	200,000.00
Other	12,000.00	12,000.00	12,000.00	12,000.00
Total Revenue	6,397,168.00	6,173,659.00	6,171,798.79	6,169,957.18
	=====	=====	=====	=====
Expenditures	FY85	FY86 (Est.)	FY87 (Est.)	FY88 (Est.)
Elementary Instruction	1,124,980.00	1,127,446.40	1,129,912.80	1,132,379.20
Middle School Instruction	415,850.00	417,063.60	418,277.20	419,490.80
High School Instruction	979,417.00	981,801.80	984,186.60	986,571.40
Special Education Instruction	182,740.00	183,428.00	184,116.00	184,804.00
Compensatory Education Instruction	205,030.00	208,010.00	210,990.00	213,970.00
Vocational Education Instruction	142,790.00	144,310.00	145,830.00	147,350.00
Total Ancillary Services	129,770.00	130,430.00	131,090.00	131,750.00
Employee Benefits-Instruction	537,840.00	564,732.00	591,624.00	618,516.00
Employee Benefits-Other	50,080.00	52,584.00	55,088.00	57,592.00
Capital Outlay Instruction	49,000.00	52,920.00	56,840.00	60,760.00
Attendance Services	500.00	540.00	580.00	620.00
Guidance Services	30,038.00	30,286.00	30,534.00	30,782.00
Library Services	39,686.00	40,338.00	40,990.00	41,642.00
Audio Visual Services	700.00	756.00	812.00	868.00
Supervision & Direction	103,454.00	103,454.00	103,454.00	103,454.00
Supervision & Direction Comp Ed	31,240.00	31,240.00	31,240.00	31,240.00
Other Instr Staff Services	300.00	324.00	348.00	372.00
Total Improvement of Instruction	41,879.00	41,879.00	41,879.00	41,879.00
Board of Education	92,250.00	98,430.00	104,610.00	110,790.00
Executive Administration	182,140.00	183,540.00	184,940.00	186,340.00
Support Services - Sch Admin.	333,280.00	334,160.00	335,040.00	335,920.00
Support Services - Business	45,100.00	45,508.00	45,916.00	46,324.00
Support Services - O&M	1,187,290.00	1,234,133.20	1,280,976.40	1,327,819.60
Pupil Transportation	164,750.00	164,750.00	164,750.00	164,750.00
Other Business Services	49,600.00	53,568.00	57,536.00	61,504.00
Employee Benefits Support Services	316,190.00	331,999.50	347,809.00	363,618.50
Employee Benefits - Other Programs	9,744.00	10,231.20	10,718.40	11,205.60
Capital Outlay Support Services	31,500.00	34,020.00	36,540.00	39,060.00
Community Services	0.00	0.00	0.00	0.00
Employee Benefits Community Services	0.00	0.00	0.00	0.00
Total Disbursements - Gen Fund	6,477,138.00	6,601,882.70	6,726,627.40	6,851,372.10
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High School Yearbook - Sch Ser Fund	1,500.00	1,500.00	1,500.00	1,500.00
Food Service - Sch Ser Fund	200,050.00	200,050.00	200,050.00	200,050.00
Athletic Activities	39,310.00	39,310.00	39,310.00	39,310.00
Total Exp - School Service Fund	240,860.00	240,860.00	240,860.00	240,860.00
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Grand Total Expenditures	6,717,998.00	6,842,742.70	6,967,487.40	7,092,232.10
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