

# Transparency Reporting

2010 Budget and Salary/Compensation Transparency Reporting Report Date: 7/9/2010

## INTRODUCTION

Section 18 (2) of the Public Act 94 of 1979, The State School Aid Act, has been amended, which requires each school district and intermediate school district to post certain information on its website within 30 days after a board adopts its annual operating budget or any subsequent revision to that budget. The Annual Budget & Transparency Reporting is an opportunity to communicate our community on how we utilize the resources that are provided to us.

The following information is required to be posted on our website:

1. The annual operating budget and subsequent budget revisions.
2. Using data that has already been collected and submitted to the Michigan Department of Education (MDE), a summary of district or intermediate district expenditures for the most recent fiscal year for which they are available, expressed in the following two (2) pie charts which were provided for the general fund of the district or intermediate district by the Center for Educational Performance and Information (CEPI):
  - (a) A chart of personnel expenditures broken down into the following subcategories:
    - (1) Salaries and Wages
    - (2) Employee benefit costs, including, but not limited to, medical, dental, vision, life, disability, and long term care benefits.
    - (3) Retirement benefits costs
    - (4) All other personnel costs
  - (b) A chart of all district expenditures, broken into the following subcategories:
    - (1) Instruction
    - (2) Support Services
    - (3) Business and administration
    - (4) Operations and Maintenance
3. Links to all of the following:
  - (a) The current collective bargaining agreement for each bargaining unit
  - (b) Each health care benefits plan, including, but not limited to, medical, dental, vision, disability, long-term care, or any other type of benefits that would constitute health care services, offered to any bargaining unit or employee in the district
  - (c) The audit report of the audit conducted for the most recent fiscal year for which it is available.
4. The total salary and a description and cost of each fringe benefit included in the compensation package for the superintendent of the district or intermediate district and for each employee of the district whose salary exceeds \$100,000
5. The annual amount spent on dues paid to associations
6. The annual amount spent on lobbying services

Section 1 - Annual Operating Budget and Subsequent

- Fiscal Year 2010-2011 Board Approved Budget
- Fiscal Year 2009-2010 Final Budget Amendment- General Fund
- Fiscal Year 2009-2010 Final Budget Amendment- Technical Education
- Fiscal Year 2009-2010 Final Budget Amendment- Special Education
- Fiscal Year 2009-2010 Final Budget Amendment- Math & Science Center
- Fiscal Year 2009-2010 Final Budget Amendment- Cooperative Programming
- Fiscal Year 2009-2010 Final Budget Amendment- Debt Section 2a and 2b - Summary of Expenditures - Expressed in Pie Charts

- Fiscal Year 2008-2009 Personnel Expenditures

- Fiscal Year 2008-2009 District Expenditures

Section 3a, 3b and 3c - Listing of the Collective bargaining Agreements, Health Care Plans and Audit Report

- ESAAI Contract 2009-11

- Union MESSA Insurance Coverage

- Non-Union WmHIP Insurance Coverage

- SETSEG Dental/Life/Vision Insurance Coverage

- AAESA 06-07 Audit

- AAESA 07-08 Audit

- AAESA 08-09 Audit Section 4 - Salary and Benefit Description of Superintendent and Employees with Salary Exceeding \$100,000

- List of Qualifying Employees

Section 5 - Annual Amount Spent on Dues paid to Associations

- List of Qualifying Expenditures Section 6 - Annual Amount Spent on Lobbying or Lobbying Services

- List of Qualifying Expenditures