



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

MICHAEL P. FLANAGAN
STATE SUPERINTENDENT

July 24, 2014

MEMORANDUM

TO: Local and Intermediate School District Superintendents and Public School Academy Directors

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*

SUBJECT: Guidance on 2014-15 Budget Transparency (Section 18)

The Michigan Department of Education has revised the Budget Transparency guidance to include changes made to the legislation under PA 196 of 2014. Additional changes have also been made to resolve some reporting issues. Below is a summary of the changes made to the guidance. The updated guidance may be found on our website by clicking [here](#).

Legislative Changes

- All budgets and subsequent amendments must be posted to the transparency page within 15 days of board adoption.
- There are three new data elements that must be reported on the transparency page. Please see our guidance for additional details on these data elements.
 - The most recent state approved deficit elimination plan or enhanced deficit elimination plan must be posted.
 - Information on all credit cards maintained by the district as district credit cards must be reported.
 - Information on out-of-state travel by district administration must be reported.

General Guidance Updates

- Expenditure Pie Charts: If you submit an Educational Service Provider file, additional expenditure pie charts will be generated and must be posted. These new pie charts will be accessed through the Financial Information Database, similar to the existing pie charts.
- Health Care Plans: In previous years, schools could choose to post the plan summary documents or provide a link to the health care provider's website. Providing a link to the health care provider's website will no longer be an

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option. A copy of all plan summary documents must now be posted on the transparency page.

- Employee Compensation Information: The superintendent's information must be disclosed, regardless of salary amount. For schools that do not have a superintendent, information for the top administrator listed in the Educational Entity Master must be disclosed. In addition to the above, salary information must also be disclosed for all other employees whose salary exceeds \$100,000 in Medicare wages.

Additional Reminders

- Each data element found in the legislation must be listed on your transparency page. If you do not have information to post for a data element, please write a line stating you do not have any applicable information to provide. Examples may be found in our guidance template.
- Attachment A of the guidance is a template that should be used when designing your budget transparency web page. This is the form and manner prescribed by the Department.
- Attachment B of the guidance contains document examples of the data elements. Again, this is the form and manner prescribed by the Department.
- If you use the budget transparency tools provided by Munetrix or Eidex, you do not have to maintain a separate transparency page on your school website. The transparency icon on your Main Home Page can link directly to your Munetrix or Eidex page, where all the required data elements should be available.

For questions pertaining to budget transparency, please contact Chad Urchike at Urchikec1@michigan.gov or 517-335-1261.

cc: Michigan Education Alliance

**MICHIGAN DEPARTMENT OF EDUCATION GUIDANCE FOR
BUDGET AND SALARY/COMPENSATION TRANSPARENCY REPORTING
Revised July 2014**

Below are the statutory requirements, with changes/additions for 2014-15 in **bold print**.

MCL 388.1618 Subsections 2 and 3

(2) Within **15** days after a board adopts its annual operating budget for the following school fiscal year, or after a board adopts a subsequent revision to that budget, the district shall make all of the following available through a link on its website home page, or may make the information available through a link on its intermediate district's website home page, in a form and manner prescribed by the department:

(a) The annual operating budget and subsequent budget revisions.

(b) Using data that have already been collected and submitted to the department, a summary of district expenditures for the most recent fiscal year for which they are available, expressed in the following two (2) pie charts:

(i) A chart of personnel expenditures, broken into the following subcategories:

(A) Salaries and wages.

(B) Employee benefit costs, including, but not limited to, medical, dental, vision, life, disability, and long-term care benefits.

(C) Retirement benefit costs.

(D) All other personnel costs.

(ii) A chart of all district expenditures, broken into the following subcategories:

(A) Instruction.

(B) Support services.

(C) Business and administration.

(D) Operations and maintenance.

(c) Links to all of the following:

(i) The current collective bargaining agreement for each bargaining unit.

(ii) 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.

(iii) The audit report of the audit conducted under subsection (4) for the most recent fiscal year for which it is available.

(iv) Bids required under section 5 of the public employee health benefits act, 2007 PA 106, MCL 124.75.

(d) The total salary and a description and cost of each fringe benefit included in the compensation package for the superintendent of the district and for each employee of the district whose salary exceeds \$100,000.00 (NOTE: THE TOTAL COMPENSATION PACKAGE MUST BE FULLY DISCLOSED).

(e) The annual amount spent on dues paid to associations.

(f) The annual amount spent on lobbying or lobbying services. As used in this subdivision, "lobbying" means that term as defined in section 5 of 1978 PA 472, MCL 4.415.

(g) Any deficit elimination plan or enhanced deficit elimination plan the district was required to submit under this article.

(h) Identification of all credit cards maintained by the district as district credit cards, the identity of all individuals authorized to use each of those credit cards,

the credit limit on each credit card, and the dollar limit, if any, for each individual's authorized use of the credit card.

(i) Costs incurred for each instance of out-of-state travel by the school administrator of the district that is fully or partially paid for by the district and the details of each of those instances of out-of-state travel, including at least identification of each individual on the trip, destination, and purpose.

(3) For the information required under subsection 2a, 2bi, and 2c, an intermediate district shall provide the same information in the same manner as required for a district under subsection (2).

The intent of this Budget and Salary/Compensation Transparency guidance is to:

- Provide the required form and manner for the data to be reported
- Clarify the timeline for reporting the data
- Clarify the titles, headings, and relevant data to be included in the reports

For statewide consistency and public visibility, schools must use the icon badge developed by the Department. The icon must be positioned so it is immediately viewable after your Main Home Page has loaded. The size of the icon must measure at least 150 x 150 pixels. Please visit our website (www.michigan.gov/sasf) to download the icon.



Michigan law requires all schools to publish the following data through a link on their Main Home Page. If your school does not have a website, you must either develop one or work with your intermediate school district to report the information on the ISD website.

a) **Fiscal Year 20xx-20xx Board Approved Budget:** The current year board approved budget, and subsequent revisions, should be posted under this heading. Budgets and amendments should meet the minimum level of detail as defined in Section IV of the *Michigan Public School Accounting Manual*, including beginning and ending fund balances. Budgets and subsequent amendments must be posted within 15 days of board adoption.

bi) **Personnel Expenditures:** This pie chart includes data that have already been collected and submitted to the Department via the Financial Information Database (FID). If you submit an Educational Service Provider (ESP) file, an additional chart will be generated and must also be posted. The pie chart should be updated within 30 days of your FID submission, no later than December 15th. The FID application includes a reporting option to create the pie chart. Guidance for obtaining the report is available through the Center for Educational Performance and Information (CEPI) FID User Guide. The pie chart contains previous year FID data broken into the following subcategories as defined in the *Michigan Public School Accounting Manual*:

1. Salaries (Object Code 1xxx)
2. Employee Insurance Benefits (Object Code 21xx)
3. FICA/Retirement/Unemployment/Workers Compensation (Object Code 28xx)
4. Other Employee Benefits (Object Codes 22xx, 23xx, 24xx, 29xx)

bii) **Current Operating Expenditures:** This pie chart includes data that have already been collected and submitted to the Department via the FID. If you submit an ESP file, an additional chart will be generated and must also be posted. The pie chart should be updated within 30 days of your FID submission, no later than December 15th. The FID application includes a reporting option to create the pie chart. Guidance for obtaining the report is available through the CEPI FID User Guide. The pie chart contains previous year FID data broken into the following subcategories as defined in the *Michigan Public School Accounting Manual*:

1. Classroom Instruction (Function 1xx)
2. Pupil and Instructional Staff Support (Functions 21x and 22x)
3. Business and Administration (Functions 23x, 24x, 25x, and 28x)
4. Operations, Maintenance, and Facilities (Functions 26x and 45x)

- 5. Transportation (Function 27x)
- 6. Other Support (Function 29x)

ci) **Current Bargaining Agreements:** Please provide a copy of the current bargaining agreement for each bargaining unit. This item should be updated within 30 days of any changes made to the agreement.

cii) **Employer Sponsored Health Care Plans:** Please provide a copy of the plan summary document detailing the current terms of all employee medical, dental, vision, disability, long-term care, or any other type of employee benefits that would constitute health care services offered to a bargaining unit or individual employee. This item should be updated within 30 days of any changes made to the health care plans.

ciii) **Audited Financial Statements:** Please provide a copy of the audited financial statement reports for the most recently completed fiscal year. Alternatively, you may choose to provide a link to the Department's Office of Audit website. This item should be updated within 30 days of audit submission, no later than December 15th.

civ) **Medical Benefit Plan Bids:** Please provide a copy of the "4 or more" latest bids solicited from different carriers every 3 years when renewing or continuing medical benefit plans, as required in MCL 124.75.

d) **Employee Compensation Information:** Please provide a report of the total salary and a description and cost of each and every fringe benefit included in the compensation package for the school superintendent or Public School Academy equivalent. For schools that do not have a superintendent, this information must be disclosed for the top administrator listed in the Educational Entity Master. In addition to the above, this information must also be disclosed for all other employees whose salary exceeds \$100,000. Salary will be defined as Medicare wages on the employee's most current W2. This data must be all inclusive and should be data from the most recently completed calendar year for which they are available. This item should be updated within 30 days of the W2 issuance, no later than March 1st.

e) **District Paid Association Dues:** Please provide a report that includes the annual amount paid by the school for association dues on behalf of the school or its staff. The report should include a listing of dues paid to each individual association at both the federal and state levels. This report should be updated within 30 days of your FID submission, no later than December 15th.

f) **District Paid Lobbying Costs:** Please provide a report that includes the annual amount the school paid for lobbying or lobbying services, as defined in MCL 4.415. This report should be updated within 30 days of your FID submission, no later than December 15th.

g) **Approved Deficit Elimination Plan:** Please provide a copy of the most recent state approved deficit elimination plan. The entire plan (complete workbook) must be provided. This item should be updated within 30 days of the most recent state approved plan.

h) **District Credit Card Information:** Please provide a report that includes the type, credit limit, authorized individual(s), authorized dollar limit(s), and last four digits of all credit cards maintained by the district as district credit cards. This report should be updated within

30 days any changes made to a district credit card. The first time this report must be available is December 15, 2014.

i) **District Paid Out-of-State Travel Information:** Please provide a report that details the costs incurred for each instance of out-of-state travel by a district administrator. MCL 423.201 defines a public school administrator as “a superintendent, assistant superintendent, chief business official, principal, or assistant principal employed by a school district, intermediate school district, or public school academy.” The report should also, at a minimum, include the identification of each individual on the trip, the destination, and purpose of the trip. This report should be updated within 30 days of your FID submission, no later than December 15th. The first time this report must be available is December 15, 2014.

To be in compliance with this law, all data elements defined in the statute must be available through a link on your Main Home Page in the form, manner, and time frame defined in this guidance. The font size and style for this reporting must be consistent with other documents on your website. Although not required, you may provide information for previous fiscal years. If you choose to do so, we encourage you to create a separate link under the appropriate heading.

If you use the budget transparency tools provided by Munetrix or Eidex, you do not have to maintain a separate transparency page on your school website. The transparency icon on your Main Home Page can link directly to your Munetrix or Eidex page, where all the required data elements should be available.

Attachment A is a template indicating how your Budget Transparency web page should look, including the sequence, headings, links, and narratives for the data elements. Attachment B includes some examples of the reports required by the data elements.

Budget and Salary/Compensation Transparency Reporting

Fiscal Year 20xx-20xx Budget Projection (only required if meeting Best Practice requirement (e))

- 20xx-20xx Budget Projection

Fiscal Year 20xx-20xx Board Approved Budget

- 20xx-20xx Board Approved Budget
- 20xx-20xx Amended Budget

Personnel Expenditures

- 20xx-20xx Personnel Expenditures

Current Operating Expenditures

- 20xx-20xx Operating Expenditures

Current Bargaining Agreements

- 20xx-20xx Teacher Collective Bargaining Agreement
- 20xx-20xx Secretarial Collective Bargaining Agreement
- 20xx-20xx Transportation Collective Bargaining Agreement
- 20xx-20xx Administration employees have no Collective Bargaining Agreement
- Because our staff is hired through a third party vendor, there were no bargaining agreements for 20xx-20xx

Employer Sponsored Health Care Plans

20xx-20xx	Teachers	Administration	Paraprofessional	Transportation
Medical	MESSA Choices II	MESSA Choices I	Flexible Blue	N/A
Life	MESSA Life Ins	MESSA Life Ins	Met Life Ins	N/A
Dental	Delta Dental	Delta Dental	N/A	N/A
Vision	BCBS Vision I	BCBS Vision II	N/A	N/A

- Because our staff is hired through a third party vendor, we did not sponsor health care plans for 20xx-20xx

Audited Financial Statements

- 20xx-20xx Audited Financial Report
- MDE Office of Audit Website

Medical Benefit Plan Bids

- 20xx-20xx Teacher Benefit Plan Bids
 - Medical – Life – Dental – Vision
- 20xx-20xx Administration Benefit Plan Bids
 - Medical – Life – Dental – Vision

- 20xx-20xx Paraprofessional Benefit Plan Bids
 - Medical – Life
- Because our staff is hired through a third party vendor, we did not request medical benefit plan bids for 20xx-20xx

Employee Compensation Information

- 20xx-20xx List of Qualifying Employees (at minimum, superintendent/top administrator)
- We did not have an employee with a salary exceeding \$100,000 for 20xx-20xx

District Paid Association Dues

- 20xx-20xx District Paid Association Dues
- There were no district paid association dues for 20xx-20xx

District Paid Lobbying Costs

- 20xx-20xx District Paid Lobbying Costs
- There were no district paid lobbying costs for 20xx-20xx

Approved Deficit Elimination Plan

- Current Deficit Elimination Plan
- The district has not incurred a deficit

District Credit Card Information

- Current Credit Card Information
- The district does not have district credit cards

District Paid Out-of-State Travel Information

- 20xx-20xx Travel Information
- There was no out-of-state travel to report in 20xx-20xx

Please follow this link to visit the MI School Data website: www.mischooldata.org

Budget Projection/Current Budget/Budget Amendment

General Fund Budget						
	12-13 Audited <u>06/30/13</u>	13-14 Adopted <u>06/17/13</u>	13-14 Amended <u>07/15/13</u>	13-14 Amended <u>12/16/13</u>	13-14 Increase (Decrease)	14-15 Projected <u>12/16/13</u>
Revenues						
Local	\$7,878,122	\$7,822,567	\$7,822,567	\$8,051,599	\$229,032	\$7,927,850
State	22,808,943	21,794,084	22,830,458	23,066,072	235,614	22,297,351
Federal	2,332,908	2,130,000	2,130,000	2,104,030	(25,970)	2,025,500
Other revenue	1,006,450	941,000	941,000	1,144,703	203,703	982,500
Total Revenues	\$34,026,423	\$32,687,651	\$33,724,025	\$34,366,404	\$642,379	\$33,233,201
Expenditures						
Instruction						
Basic programs	\$17,221,730	\$14,760,806	\$15,692,010	\$15,751,054	\$59,044	\$15,126,375
Added needs	4,992,042	5,000,521	4,758,259	4,819,841	61,582	4,495,000
Adult and continuing education	54,082	67,515	69,761	61,947	(7,814)	62,000
Subtotal	22,267,854	19,828,842	20,520,030	20,632,842	112,812	19,683,375
Support services						
Pupil	1,513,286	1,337,980	1,379,942	1,429,840	49,898	1,300,000
Instructional staff	968,687	918,173	949,414	1,079,400	129,986	950,000
General administration	336,682	309,361	319,162	319,777	615	320,000
School administration	2,470,448	2,252,458	2,329,132	2,339,566	10,434	2,330,000
Business	651,768	612,175	629,939	640,732	10,793	630,000
Maintenance and operations	3,587,021	3,189,977	3,243,577	3,341,133	97,556	3,150,000
Transportation	2,092,565	2,010,084	2,051,229	2,088,727	37,498	2,025,000
Central	680,748	681,051	697,182	878,631	181,449	825,000
Other (Athletics)	408,799	396,331	405,826	408,774	2,948	400,000
Subtotal	12,710,004	11,707,590	12,005,403	12,526,580	521,177	11,930,000
Community services	446,165	417,275	420,032	408,480	(11,552)	400,000
Building acquisition and construction	0	0	0	0	0	0
Outgoing and other	536,663	515,516	544,704	632,954	88,250	516,500
Total Expenditures	\$35,960,686	\$32,469,223	\$33,490,169	\$34,200,856	\$710,687	\$32,529,875
Revenues Over/(Under) Expenditures	(\$1,934,263)	\$218,428	\$233,856	\$165,548	(\$68,308)	\$703,326
Beginning fund balance - July 1	Actual 07/01/12	Estimated 07/01/13	Estimated 07/01/13	Actual 07/01/13	Change 12/16/13	Estimated 07/01/14
Nonspendable (inventories)	512,920	560,000	560,000	518,146	(41,854)	400,000
Restricted	8,685	14,000	14,000	6,053	(7,947)	6,000
Committed	111,322	110,000	110,000	89,355	(20,645)	10,000
Assigned	39,152	40,000	40,000	41,053	1,053	40,000
Unassigned and available	398,825	(1,991,061)	(1,991,061)	(1,517,966)	473,095	(1,153,811)
Total prior year fund balance	\$1,070,904	(\$1,267,061)	(\$1,267,061)	(\$863,359)	\$403,702	(\$697,811)
Ending fund balance - June 30	(\$863,359)	(\$1,048,633)	(\$1,033,205)	(\$697,811)	\$335,394	\$5,515

Health Care Plans

Essential Vision 12/12/12 Benefits-at-a-Glance

This is intended as an easy-to-read summary and provides only a general overview of your benefits. It is not a contract. Additional limitations and exclusions may apply. Payment amounts are based on BCBSM's approved amount, less any applicable deductible and/or copay. For a complete description of benefits please see the applicable BCBSM certificates and riders, if your group is underwritten or any other plan documents your group uses, if your group is self-funded. If there is a discrepancy between this Benefits-at-a-Glance and any applicable plan document, the plan document will control.

Essential Vision benefits are provided by Heritage Total Services. Heritage Total Services is an independent company providing vision benefit services for Blues members. To find a Heritage Total Services network provider, call **1-866-852-8947** or visit Heritage Total Services online at heritagetotalservices.net.

Note: Members may choose between prescription glasses (lenses and frame) or contact lenses, but not both.

	Network doctor	Non-network provider
Member's responsibility (copays)		
Eye exam	\$5 copay	\$5 copay applies to charge
Prescription glasses (lenses and/or frames)	A combined \$10 copay	Member responsible for difference between approved amount and provider's charge, after a \$10 copay
Medically necessary contact lenses	\$10 copay	Member responsible for difference between approved amount and provider's charge, after a \$10 copay
Eye exam		
Complete eye exam by an ophthalmologist or optometrist. The exam includes refraction, glaucoma testing and other tests necessary to determine the overall visual health of the patient.	\$5 copay	Reimbursement up to approved amount less \$5 copay (member responsible for any difference)
One eye exam in any period of 12 consecutive months		
Lenses and frames		
Standard lenses (must not exceed 60 mm in diameter) prescribed and dispensed by an ophthalmologist or optometrist. Lenses may be molded or ground, glass or plastic. Also covers prism, slab-off prism and special base curve lenses when medically necessary. Note: Preferred pricing discounts on noncovered lens options and upgrades, and on an additional prescription eyeglass or sunglass (second pair) purchase when obtained from a network provider.	\$10 copay (one copay applies to both lenses and frames)	Reimbursement up to approved amount based on lens type less \$10 copay (member responsible for any difference)
One pair of lenses, with or without frames, in any period of 12 consecutive months		
Standard frames	Up to approved amount less \$10 copay (one copay applies to both frames and lenses)	Reimbursement up to approved amount less \$10 copay (member responsible for any difference)
One frame in any period of 12 consecutive months		
Contact lenses		
Medically necessary contact lenses (requires prior authorization approval from VSP and must meet criteria of medically necessary)	\$10 copay; Reimbursement up to \$175 per pair	Reimbursement up to \$175 per pair less \$10 copay (member responsible for any difference) \$175 per pair
One pair of contact lenses in any period of 12 consecutive months		
Elective contact lenses that improve vision (prescribed, but do not meet criteria of medically necessary)	\$115 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance)	\$115 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance)
Contact lenses are covered up to allowance every 12 consecutive months		

Medical Benefit Plan Bids



Medical Rate Summary

Teachers & Administrators
Assumed Effective Date: 7/1/2013

Current Plan(s) and Segment:	1P	2P	FF	Admin/ Deductible Funding	Composite	Total Cost
Teachers	Census 13	16	62			
MESSA Choices II	Rate \$597.47	\$1,342.42	\$1,670.21		\$1,459	\$1,593,586
Administrators	Census 3	1	7			
BCBSM SB HSA 3000-0%; 5/25/50 Rx	Rate \$364.63	\$875.12	\$1,093.89		\$875	\$115,515
Teachers with SuperCare	Census 1	1	1			
MESSA SuperCare	Rate \$715.58	\$1,608.19	\$2,000.94		\$1,805	\$43,310
TOTALS:	16	18	70	104	\$1,404	\$1,752,411

Equivalent Rates
(Including Deductible Funding and Fees as Applicable)

Product Name	1P	2P	FF	Composite	Total Cost	Estimated Annual Savings	Worst Case Exposure
BCN 5 & 10 Options							
BCN 5; 500/1000 Ded; 20% Coins; 30 OV; 10/40/80 Rx	\$572	\$1,314	\$1,572	\$1,373	\$1,713,818	\$38,592	\$1,713,818
BCN 10; 1000/2000 Ded; 20 OV; 10/40/80 Rx	\$450	\$1,034	\$1,237	\$1,080	\$1,348,433	\$403,978	\$1,348,433
BCN 10; 1500/3000 Ded; 20 OV; 10/40/80 Rx	\$425	\$978	\$1,169	\$1,021	\$1,274,532	\$477,879	\$1,274,532
BCN 10; 2000/4000 Ded; 20 OV; 10/40/80 Rx	\$406	\$934	\$1,116	\$975	\$1,217,337	\$535,074	\$1,217,337
BCBSM Comm. Blue and Simply Blue Plans							
BCBSM SB 500; \$5/\$25/\$50 Rx	\$533	\$1,280	\$1,600	\$1,381	\$1,722,893	\$29,517	\$1,712,320
BCBSM HRA Simply Blue Plans to First Dollar							
BCBSM/EHIM SB HRA 1000 to First Dollar; \$5/\$25/\$50 Rx	\$657	\$1,577	\$1,972	\$1,701	\$2,123,033	-\$370,622	\$2,391,833
BCBSM HRA Simply Blue Plans to School Plan II							
BCBSM/EHIM SB HRA 1000 to School Plan II; \$5/\$25/\$50 Rx	\$663	\$1,591	\$1,989	\$1,716	\$2,141,753	-\$389,342	\$2,410,553
BCBSM Simply Blue HSA Plans							
BCBSM SB HSA 1250-0%; \$5/\$25/\$50 Rx	\$494	\$1,185	\$1,481	\$1,278	\$1,595,003	\$157,408	\$1,548,547
Priority Health Conventional POS Plans							
Priority Health POS 1 \$100/\$200 Ded \$10/\$20 Rx	\$573	\$1,261	\$1,563	\$1,358	\$1,694,952	\$57,458	\$1,694,952
Priority Health POS 1; 10%; \$100/\$200 Ded \$10/\$20 Rx	\$543	\$1,194	\$1,480	\$1,286	\$1,604,795	\$147,616	\$1,604,795
Priority Health POS HSA Plans							
Priority Health POS HSA Max Plan \$10/\$20 Rx	\$349	\$769	\$953	\$828	\$1,033,512	\$718,899	\$1,033,512
MESSA							
	Did not provide 7/1/13 rates						

*The figures represented do not include federal or state taxes, fees, or assessments that will be included on future bills

Employee Compensation Information

Employee Compensation Information District Staff Whose Salary Exceeds \$100,000 For Calendar Year 2013

Position	Superintendent	Assistant Superintendent
Salary	\$120,649.98	\$103,262.53
Travel Allowance	2,999.88	0.00
Taxable Life Insurance	516.10	506.87
Cost of Insurance (20%)	<u>(\$3,804.32)</u>	<u>(\$3,389.41)</u>
	<u>120,361.64</u>	<u>100,379.99</u>
Insurance:		
Life Insurance	409.23	409.23
Long Term Disability	193.74	193.74
Health (80%)	11,056.37	9,847.11
Prescription Drugs (80%)	2,803.11	2,463.95
Dental (80%)	1,218.88	1,118.00
Vision (80%)	<u>139.60</u>	<u>129.17</u>
	<u>15,820.93</u>	<u>14,161.20</u>
Mandatory Benefits:		
FICA (Employer)	8,794.64	7,679.07
Retirement	29,567.67	25,306.46
Workers Compensation Coverage	<u>348.01</u>	<u>297.70</u>
	<u>38,710.32</u>	<u>33,283.23</u>
TOTAL COMPENSATION	<u>\$174,892.89</u>	<u>\$147,824.42</u>

District Paid Association Dues/Lobbying Costs

Association Dues Paid with District Funds in 2012-13			
<u>Professional Associations:</u>	<u>Description</u>	<u>Amount:</u>	<u>Account No.</u>
Michigan School Band and Orchestra Association (MSBOA)	MSBOA Dues for TBJHS & AHS	\$ 750.00	11.111x.7410.601..xx
Michigan School Vocal Music Association (MSVMA)	Choir association dues for TBJHS & AHS	\$ 700.00	11.111x.7410.602..xx
Alpena Montmorency Alpena Educational Service District	12-13 Electronic consortium fee	\$ 2,315.00	11.1284.7410.80
American Institute of Certified Public Accountants (AICPA)	1 membership	\$ 220.00	11.1283.7410
Michigan Association for Pupil Transportation (MAPT)	1 membership	\$ 239.00	11.1283.7410
Michigan Association of School Administrators (MASA)	District Service Fee	\$ 977.20	11.1283.7410
American Association of School Administrators (AASA)	1 membership	\$ 436.00	11.1283.7410
Michigan Association of School Boards (MASB)	12-13 District Membership	\$ 5,689.00	11.1283.7410
Michigan Association of School Boards (MASB)	Legal trust fund annual renewal	\$ 342.00	11.1283.7410
Michigan Association of Secondary School Principals (MASSP)	8 memberships	\$ 4,185.00	11.1283.7410
Michigan Elementary and Middle School Principals Association (MEMSPA)	7 memberships	\$ 3,885.00	11.1283.7410
Michigan School Business Officials (MSBO)	4 memberships	\$ 516.00	11.1283.7410
Michigan Institute for Educational Management (MIEM)	12-13 District Membership	\$ 365.00	11.1283.7410
School Equity Caucus	Membership Dues	\$ 1,125.00	11.1283.7410
State of Michigan	MIDEAL membership	\$ 180.00	11.1283.7410
Association for Supervision and Curriculum Development	1 membership	\$ 219.00	11.1283.7410
Michigan Association of School Personnel Administrators (MASPA)	1 membership	\$ 115.00	11.1283.7410
Michigan Association of State and Federal Program Specialists	1 membership	\$ 85.00	11.1283.7410
Northern Michigan Schools Legislative Association	12-13 District Membership	\$ 991.00	11.1283.7410
Northern Michigan School Business Officials (NMSBO)	2 memberships	\$ 60.00	11.1283.7410
Traverse Bay Intermediate School District	NMASA Region II dues	\$ 75.00	11.1283.7410
Alpena Chamber of Commerce	12-13 District Membership	\$ 1,500.00	11.1283.7410
Northeast Michigan Human Resources Association (NEMHRA)	1 membership	\$ 100.00	11.1283.7410
National Association for the Education of Young Children (NAEYC)	7 memberships	\$ 392.00	11.1283.7410.91.3403
Alpena Community College	12-13 Alpena Fiber Consortium Membership	\$ 500.00	11.1284.7410.80
Big North Conference	12-13 District Membership	\$ 1,000.00	21.1293.7410.50
Michigan Association of Administrators of Special Education (MAASE)	1 membership	\$ 80.00	11.1226.3220.33
CEPD Council	1 membership	\$ 100.00	11.1127.3210.51
Michigan Negotiators Association (MNA)	1 membership	\$ 200.00	11.1283.7410
Michigan Interscholastic Athletic Administrators Association (MIAAAA)	1 membership	\$ 130.00	21.1293.3210.50
Total Dues Paid to Associations with District Funds		\$ 27,471.20	
Employment Association Dues Paid by Staff in 2012-13			
United Steelworkers Local 211		\$ 12,557.21	vendor 21029
United Steelworkers Local 207		\$ 23,917.06	vendor 21030
Alpena Education Association		\$212,196.42	vendor 1045
Alpena Public Schools Bus Drivers		\$ 13,176.04	vendor 1470
MESPA Instructional Assistants		\$ 29,363.44	vendor 13240
Total Dues Paid by School Employees through Payroll Deductions		\$291,210.17	

District Credit Card Information

**Hometown Public Schools
District Credit Card Information**

Card Type	Credit Limit	Authorized Users	User's Limit	Last 4 Digits of Card
VISA	\$10,000	Della Ware Minnie Soda	\$10,000 \$5,000	1234
MasterCard	\$8,000	Dinah Lone	\$8,000	6789

District Paid Out-of-State Travel Information

Hometown Public Schools
2013-2014 District Paid Out-of-State Travel Information

Destination	Dates	Purpose	District Personnel	District Costs
Tampa, FL	4/14/2014 - 4/19/2014	Federal Grant Program Convention	Sandy Beech, Superintendent	Flight \$400; Hotel \$600; Rental Car \$350; Registration Fee \$150; Food \$250