


Trenton Public Schools Special Education Funding

November 25, 2024


Gail Farrell, Chief Financial Officer


Andrea Thorn, Special Education Director

Melissa Behnan, Director of Trenton Public School's Hearing Impaired Program

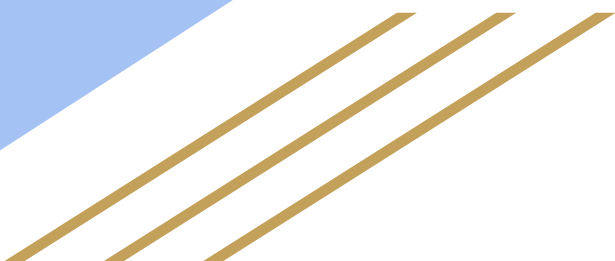
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1. There are laws that we must follow on how special education funds are spent.
 2. The amount of money that we spend on special education and staff is guided by rules and legal guidelines that we must follow.
 3. Our budget changes depending on the number of general and special education students, their specific needs, and the amount of money we receive from local, state, and federal sources.
 4. Special Education spending is checked through an annual audit and regular reporting to federal, state, and county agencies. If something does not look right, we get notified.

Ultimately - we are trying to show that this process is not solely determined by Trenton, but instead by the State of Michigan and Wayne RESA.





How is the Special Education
Revenue (51c) computed and
what are the adjustments to it
for?



What is 51C funding for Special Education?

- Portion of State Aid paid to school districts to help cover the cost of educating special education students
- The formula for determining the amount of money received does not cover all special education costs
- The district is required to spend more money from other sources for the education of special education students than that received from state or federal funds
- These funds are to be used for all special education students in all programs as guided by the law
- These funds are a “reimbursement” to the district

STATE OF MICHIGAN
2023-2024 State Aid Financial Status Report

Payment Dated: 02/20/2024

District: 82155 ISD: 82

Trenton Public Schools

FY 2024 Foundation

9,865.00

FY 1995 Foundation

7,042.11

	Amount	Mills	Revenue
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Comm PP TV	5,034,700	6.000	30,208
Assumed Local Revenue			3,332,678
Local Revenue Per GE			1,332.59
Local Revenue Per Membership			1,300.96

State Aid Membership

2,561.70

General ED K-12

2,500.91

Supplemental 2023

2,443.51

Fall 2023

2,507.29

Special ED K-12 Sec 52

60.79

Supplemental 2023

59.87

Fall 2023

60.89

Special ED K-12 Sec 53

0.00

Supplemental 2023

0.00

Fall 2023

0.00

Special Ed. Costs

8,084,946.00

Special Ed. Transp. Costs

464,169.00

SE 4096

SE 4094

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$5,199.04)	13,318,380.77	45.45%	4,846,107.11	1,207,096.95
51c SPEC ED HEADLEE OBLIGATION	2,640,261.84	45.45%	932,212.18	267,786.83
21b DISCRETIONARY PAYMENT	7,961,745.17	45.45%	2,896,589.75	722,023.43
31A AT RISK	921,304.05	45.45%	334,986.15	83,746.54
41 BILINGUAL EDUCATION	16,568.00	45.45%	0.00	7,530.16
61d CTE PER-PUPIL INCENTIVE	28,577.71	45.45%	10,390.86	2,597.71
22i DISTRICT TRANSPORTATION COSTS	98,674.86	45.45%	35,878.18	8,969.54
35a(5) EARLY LITERACY TARGETED INSTRUCTIO	36,853.00	45.45%	13,399.75	3,349.94
27i EDUCATOR COMPENSATION PROGRAM	117,640.34	45.45%	42,774.03	10,693.50
52a HEADLEE OBLIGATION FOR DATA COLLEC	74,909.49	45.45%	27,255.52	6,790.84
20f HOLD HARMLESS GUARANTEE	161,540.80	45.45%	58,770.63	14,649.66
147f MPSERS 0.5 UAAL RATE REIMB	97,173.05	45.45%	35,332.12	8,833.03
147a(1) MPSERS COST OFFSET	224,902.37	45.45%	81,774.50	20,443.63
147a(3) MPSERS COST OFFSET - ISDS AND DISTRI	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	400,628.17	100.00%	209,635.41	190,992.76
147e MPSERS REFORMS - DEFINED CONTRIBUT	50,610.61	100.00%	25,292.75	25,317.86
147c(1) MPSERS UAAL RATE STABILIZATION	3,732,647.13	45.45%	1,357,190.50	339,297.62
31d SCHOOL LUNCH	35,567.92	45.45%	12,932.50	3,233.12
30d UNIVERSAL SCHOOL BREAKFAST	36,895.35	100.00%	25,424.05	11,471.30
30d UNIVERSAL SCHOOL LUNCH	149,232.30	100.00%	106,819.90	42,412.40
	\$30,104,112.93		\$11,052,765.89	\$2,977,236.82

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

SECTION 51e SPECIAL EDUCATION FOUNDATION PAYMENT

This categorical provides 100% of the district's foundation (capped at target) for each Special Education pupil. In effect, the districts will get both the full payment toward reimbursing districts and intermediate districts for 28.6138% of total approved costs of special education, excluding costs reimbursed under section 53a, and 70.4165% of total approved costs of special education transportation, plus the district's foundation for each Special Education pupil.

SE-4096

SE-4094

STATE OF MICHIGAN
2023-2024 State Aid Financial Status Report

Payment Dated: 02/20/2024

PRIOR YEAR ADJUSTMENTS

		Amount	Pct to Date	Previous Amts	Current Amt
163	2020 NON-CERT TEACHER/COUNSELOR DED	(141,157.71)	100.00%	(141,157.71)	0.00
31d	2022 SCHOOL LUNCH	2,197.55	100.00%	2,197.55	0.00
51c	2023 SPEC ED HEADLEE OBLIGATION	76,421.97	100.00%	0.00	76,421.97
61d	2023 CTE PER PUPIL INCENTIVE	438.35	100.00%	438.35	0.00
104i	2023 BENCHMARK ASSESSMENTS	21,337.50	100.00%	0.00	21,337.50
31d	2023 SCHOOL LUNCH	2,190.50	100.00%	2,190.50	0.00
31k	2023 STUDENT MEAL DEBT FORGIVENESS	4,220.16	100.00%	4,220.16	0.00
30d	2023 UNIVERSAL SCHOOL LUNCH	47,116.60	100.00%	47,116.60	0.00
30d	2023 UNIVERSAL SCHOOL BREAKFAST	6,589.55	100.00%	6,589.55	0.00
		<u>\$19,354.47</u>		<u>(\$78,405.00)</u>	<u>\$97,759.47</u>
SUBTOTALS		\$30,123,467.40		\$10,974,360.89	\$3,074,996.29

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,275.41)			20,696,055.62
51a.2/51e	SPECIAL ED FOUNDATION (SEC 52)	51e share	584,070.32	584,070.32
51a	SPECIAL EDUCATION (Categorical Amount)			2,640,261.84
				<u>\$23,920,387.78</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2023	\$2,286,135.65	11/20/2023	\$3,087,215.04	12/20/2023	\$2,893,459.65
01/22/2024	\$2,707,550.55	02/20/2024	\$3,074,996.29		

Special Education Revenue Calculation

			State Aid Reimbursement
Special Ed Costs (SE-4096)	\$ 8,084,946.00 ×	28.6138% =	\$ 2,313,410.28
Special Ed Transp. Costs (SE-4094)	\$ 464,169.00 ×	70.4165% =	\$ 326,8
			51.56
<i>Total Cost</i>	\$ 8,549,115.00	<i>Total Received</i>	\$ 2,640,261.84

STATE OF MICHIGAN 2024-2025 State Aid Financial Status Report

Payment Dated: 10/21/2024

District: 82155 ISD: 82

Trenton Public Schools

FY 2025 Foundation	9,865.00
FY 1995 Foundation	7,042.11

	Amount	Mills	Revenue
Non-Pre TV	192,971,376	18.000	3,473,485
Comm PP-TV	4,971,100	6.000	29,827
Assumed Local Revenue			3,503,312

Local Revenue Per GE	1,397.69
Local Revenue Per Membership	1,364.28

State Aid Membership	2,567.89
General ED K-12	2,506.50
Supplemental 2024	2,495.47
Fall 2024	2,507.73
Special ED K-12 Sec 52	61.39
Supplemental 2024	66.45
Fall 2024	60.83
Special ED K-12 Sec 53	0.00
Supplemental 2024	0.00
Fall 2024	0.00

Special Ed. Costs	8,084,946.00
Special Ed. Transp. Costs	464,169.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$5,135.72)	13,187,964.03	9.09%	0.00	1,198,785.93
51c SPEC ED HEADLEE OBLIGATION	2,640,261.84	9.09%	0.00	239,999.80
22b/51e DISCRETIONARY PAYMENT	7,981,013.11	9.09%	0.00	725,474.09
31a AT RISK	1,110,075.36	9.09%	0.00	100,905.85
152a HEADLEE OBLIGATION FOR DATA COLLEC	75,206.50	9.09%	0.00	6,836.27
31d SCHOOL LUNCH	40,320.08	9.09%	0.00	3,665.10
	\$25,034,840.92		\$0.00	\$2,275,667.04

What is section 51e?

- A category of state aid that pays the full FTE for special education students. This creates an “equal” effect for the amount of state aid for general education students.
- This amount is added to discretionary payment line of state aid. These funds help cover the cost of special education that is not reimbursed by the state in the 51c line of the State of Michigan State Aid Financial Status Report.
- This is a “categorical” amount which means the state can change this amount of money by either increasing it or decreasing it.
- This is an additional payment to the district, not a reimbursement

STATE OF MICHIGAN
2024-2025 State Aid Financial Status Report

Payment Dated: 10/21/2024

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	(1,227.02)	100.00%	0.00	(1,227.02)
97d	2022 CRITICAL INCIDENCE MAPPING	(12,500.00)	100.00%	0.00	(12,500.00)
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	21.00	100.00%	0.00	21.00
99h	2024 FIRST ROBOTICS	604.00	100.00%	0.00	604.00
1100	2024 REIMB FOR SCHOOL BOARD MEM TRAIN	99.00	100.00%	0.00	99.00
30d	2024 UNIVERSAL SCHOOL LUNCH	58,063.48	100.00%	0.00	58,063.48
30d	2024 UNIVERSAL SCHOOL BREAKFAST	13,512.60	100.00%	0.00	13,512.60
		<u>\$58,573.06</u>		<u>\$0.00</u>	<u>\$58,573.06</u>
SUBTOTALS		\$25,093,413.98		\$0.00	\$2,334,240.10

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,210.31)	20,579,142.02
51e	SPECIAL ED FOUNDATION (SEC 52)	589,835.12
51a.2	SPECIAL EDUCATION (Categorical Amount)	2,640,261.84
		<u>\$23,809,238.98</u>

SUMMARY OF REGULAR PAYMENTS

10/21/2024	\$2,334,240.10
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	\$25,034,840.92		\$0.00	\$2,275,667.04

Timeline for reconciliation of Special Education Reimbursement

- 6/30: Year end close
- July-Early August: Audit by Independent Auditing Firm **approved by State**
- Mid August-Mid September: Submit Special Education information to the state via the SE-4096 (Special Education Cost Report) and SE-4094 (Special Education Transportation Report) electronically
- Submit all financial information electronically (FID) to the state by November 1st
- The state compares the information submitted via the SE-4096 and SE-4094 to the financial information via the FID to make sure that they match
- December-January: The state contacts districts if they have questions regarding the information submitted either on the SE 4096, SE 4094 or FID
- Following the audit process adjustments may be made to the computation for the Special Education Foundation amount paid to districts

Hearing Impairment Program

The Hearing Impairment Program is an ACT 18 program funded by Wayne RESA that services Hearing Impaired Students throughout Wayne County. A budget is developed and a monthly payment is paid to Trenton. Once the year ends, there is a reconciliation process which starts with a report that is compiled by the district and sent to Wayne RESA. Once the information is verified through various sources of documentation provided by the district to Wayne RESA, a final settlement occurs between the district and Wayne RESA for expenses that were budgeted versus actual expenditures. The Trenton HI Program services about ½ of the school districts in Wayne County.

Note: There are other center based programs for special education students that Wayne RESA funds. These are housed at different districts throughout the Wayne County area. There are 20 school districts that are the home base for 11 programs. Many districts have more than one center based program.

Hearing Impaired Costs and Associated FTEs

2023-24 Allowable Center Program Costs		\$ 4,717,844.12	
Multiplied by .286138		28.6138%	mde/spec website - based on Durant settlement
Sub-total			\$ 1,349,954.48
FOUNDATION REVENUE:			
FTE	16.72	see above	\$ (164,942.80) 20 312 0120 000 000 9777
Trenton Foundation	\$ 9,865.00		
Sub-Total	\$ 164,942.80		
Less: 51a.2 Adjustment	\$ -	From 06/30/2024 State Aid Status Report	
Found. Revenue	\$ 164,942.80		
Equals amount of Categorical Revenue attributable to Center Program			
			\$ 1,185,011.68

Calculation for Foundation: Special Education (51C)

Total from Special Education Funding State Aid: \$2,640,261.84

Less Hearing Impaired Special Education Allocation: (\$1,185,011.68)

Less 51E Hearing Impaired State Aid: (\$164,942.80)

Plus Special Education adjustment: (2nd page report) \$76,421.97

Total Foundation: Special Education: \$1,366,729.33

			ACTUAL	ACTUAL	ORIGINAL	AMENDMENTS	AMENDED
			2022-2023	2023-2024	BUDGET	TO BUDGET	BUDGET
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
LOCAL SOURCES							
Property Tax Revenue			\$ 3,414,935	\$ 4,062,423	\$ 3,332,679	\$ -	\$ 3,332,679
Tuition - Voc Ed and Summer School			\$ 159,130	\$ 82,843	\$ 121,081	\$ -	\$ 121,081
Earnings on Investments			\$ 116,124	\$ 287,861	\$ 150,000	\$ -	\$ 150,000
Resale Items			\$ -	\$ -	\$ -	\$ -	\$ -
Athletics			\$ 216,781	\$ 172,178	\$ 205,700	\$ -	\$ 205,700
Miscellaneous			<u>\$ 891,303</u>	<u>\$ 1,149,530</u>	<u>\$ 931,500</u>	<u>\$ -</u>	<u>\$ 931,500</u>
Total Local Sources			\$ 4,798,273	\$ 5,754,835	\$ 4,740,960	\$ -	\$ 4,740,960
STATE SOURCES							
Foundation: General Education			\$ 19,471,621	\$ 21,149,878	\$ 21,456,730	\$ -	\$ 21,456,730
Foundation: Special Education			\$ 1,663,916	\$ 1,366,729	\$ 1,496,126	\$ -	\$ 1,496,126
Hold Harmless Guarantee			\$ -	\$ -	\$ 157,643	\$ -	\$ 157,643
Headlee Obligation for Data Collection			\$ 67,540	\$ 74,877	\$ 73,072	\$ -	\$ 73,072
Vocational Funds			\$ 178,405	\$ 162,089	\$ 115,000	\$ -	\$ 115,000
Transportation Cost 22l			\$ -	\$ 88,529	\$ -	\$ -	\$ -
MPSERS			\$ 5,715,308	\$ 4,567,047	\$ 4,057,529	\$ -	\$ 4,057,529
ESSER Per Pupil Equalization			\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Categoricals			\$ 4,884	\$ 140,316	\$ 7,900	\$ -	\$ 7,900
Robotics			<u>\$ 7,354</u>	<u>\$ 7,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue from State Sources			\$ 27,109,028	\$ 27,557,445	\$ 27,364,000	\$ -	\$ 27,364,000

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SE-4096

Support Costs

Function	Prof. FTE	Reimb. Aides FTE	Total FTE	Salaries 1000	Benefits 2000	Purch Serv Staff 3100	Purch Serv Non Staff 3000 - 4000	Suppl & Materials 5000	Capital Outlay 6000	Other Expend 7000	Total Cost
213 - Health Services	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$68		\$0	\$68
214 - Psychological	1.5	0.0	1.5	\$90,236	\$79,873	\$86,760	\$0	\$2,064		\$0	\$258,933
215 - Speech	3.5	0.0	3.5	\$573,601	\$449,094	\$4,052	\$445	\$1,724		\$0	\$1,028,916
216 - Social Work	4.0	0.0	4.0	\$333,433	\$251,968	\$2,412	\$0	\$0		\$0	\$587,813
217 - Visual Aid	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/Cog Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/Emotional	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/Learning Dis.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/Hear Imp.	9.0	0.0	9.0	\$847,119	\$605,317	\$0	\$13,908	\$3,117		\$0	\$1,469,461
218 - TC/Visually Imp	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/POHI	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - TC/Autistic Imp	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
218 - Early Child Home	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
219 - Physical Edu.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
219 - Other Pupil	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
221 - Improve Of Instr.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
226 - Supervision/Direct	2.0	0.0	2.0	\$277,179	\$245,115	\$0	\$659	\$0		\$0	\$522,953
241 - School Principal	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
28x - Supp. Serv. Cent.	0.0	0.0	0.0	\$0	\$0	\$215	\$0	\$0		\$0	\$215
29x - Suppl/Comm	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Support Costs	20.0	0.0	20.0	\$2,121,568	\$1,631,367	\$93,439	\$15,012	\$6,973	\$0	\$0	\$3,868,359
Subtotal - Instructional & Support	35.7	21.0	57.7	\$3,891,643	\$3,020,931	\$204,621	\$25,243	\$177,567	\$0	\$0	\$7,320,005

Center for Educational Performance and Information

Trenton Public Schools (82155)

SE-4096 Summary

District not yet certified

Cost List For Section 52

Instructional Costs											
Function	Prof. FTE	Reimb. Aides FTE	Total FTE	Salaries 1000	Benefits 2000	Purch Serv Staff 3100	Purch Serv Non Staff 3000 - 4000	Suppl & Materials 5000	Capital Outlay 6000	Other Expend 7000	Total Cost
122 - LRE Class Aide	0.0	15.0	15.0	\$294,758	\$191,369	\$0	\$0	\$0		\$0	\$486,128
122 - Mild Cog. Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Mod. Cog. Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Sev. Cog. Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Emotionally Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Learn Disability	1.0	2.0	3.0	\$125,834	\$93,878	\$10,138	\$1,389	\$0		\$0	\$231,219
122 - Hearing Imp.	8.0	3.0	11.0	\$693,196	\$546,928	\$26,490	\$6,465	\$170,594		\$0	\$1,443,673
122 - Visual Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Physical Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Sev. Mult. Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Early Child. Prog.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Sev. Lang. Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Autistic Imp.	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
122 - Resource Room	7.7	1.0	8.7	\$656,286	\$557,389	\$74,554	\$2,397	\$0		\$0	\$1,290,626
122 - Section 24	0.0	0.0	0.0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Instructional Costs	16.7	21.0	37.7	\$1,770,075	\$1,389,564	\$111,182	\$10,231	\$170,594	\$0	\$0	\$3,451,646

Miscellaneous Costs

Function	Salaries 1000	Benefits 2000	Purch Serv Staff 3100	Purch Serv Non Staff 3000 - 4000	Suppl & Materials 5000	Capital Outlay 6000	Other Expend 7000	Total Cost
Misc - Indirect Costs (10.4 %)	\$0	\$0	\$0	\$0	\$0	\$0	\$764,941	\$764,941
231 - Board of Ed.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc - Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261 - Direct O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
431 - Tuition - MSD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$764,941	\$764,941
Total Section 52 Costs	\$3,891,643	\$3,020,931	\$204,621	\$23,243	\$177,567	\$0	\$764,941	\$8,084,946

2022-2023 SE-4094 Transportation Expenditures

82155 - Trenton Public Schools

Contact: Gail Farrell

Phone: 7346924524

Email: farrellg@trentonschools.com

Person responsible for bus operations: Gail Farrell

LINE	Account Code Description	Reg/Voc Ed		Spec Ed-Sec. 52		Spec Ed-Sec. 53a		Total
		FTE Expenditure		FTE Expenditure		FTE Expenditure		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Supervision	0	0	0	0			0
2	Bus Driver	0	0	0	0	0	0	0
3	Secretarial/Clerical	0	0	0	0			0
4	Aides	0	0	0	0	0	0	0
5	Other Support	0	0	0	0			0
6	TOTAL SALARIES	0	0	0	0	0	0	0
7	Employee Benefits		0		0		0	0
8	Local Expenses		0		0		0	0
9	Telephone/Postage		0		0			0
10	Other Utilities		0		0			0
11	Purch Serv - Staff	0	0	0	0	0	0	0
12	Other Non-Veh Purch Serv		0		0			0
13	TOTAL NON-VEH RELATED P/S		0		0		0	0
14	Pupil Trans Common Carrier	0	0	0	0	0	0	0
15	Pupil Trans Common Carrier (black/yellow)	5	431,686	4	434,322	0	0	866,008
16	Pupil Trans Family Veh Cost	0	0	0	0	0	0	0
17	Pupil Trans Taxi Cab	0	0	0	0	0	0	0
18	Pupil Trans Fleet Insurance	0	0	0	0	0	0	0
19	Contracted/Leased Buses	0	0	0	0	0	0	0
20	Other Vehicle Related Costs		0		0	0	0	0
21	TOTAL VEHICLE RELATED P/S		431,686		434,322		0	866,008
22	Gasoline/Fuel		37,310		29,847		0	67,157

23	Oil/Grease		0		0	0
24	Tires/Batteries		0		0	0
25	Other Supplies/Repair Parts		0		0	0
26	Office Supplies		0		0	0
27	TOTAL SUPPLIES		37,310		29,847	67,157
28	Other Expense/Adjustment		0		0	0
29	Bus Amortization		0		0	0
30	TOTAL EXPENDITURES		468,996		464,169	933,165
31	Total Annual Miles		55,764		58,040	113,804
32	Riders Per the Count Week		320.0		35.0	355
33	Total Fuel Consumed (in gallons)		7,993		8,320	16,313
34	Miles per Gallon		6.98		6.98	6.98

		19-20	20-21	21-22	22-23	23-24
Headlee Obligation						
SE 4096-Special Education Costs	0.286138	\$ 7,172,011.00	\$ 7,514,223.00	\$ 8,055,266.00	\$ 8,084,946.00	
SE 4094-Special Education Transport Costs	0.704165	\$ 457,443.00	\$ 330,393.00	\$ 367,701.00	\$ 464,169.00	
SE 4096 (previous year)*.286138			\$ 2,052,184.88	\$ 2,150,104.74	\$ 2,304,917.70	\$ 2,313,410.28
SE 4094 (previous year)*.704165			322,115.35	232,651.19	258,922.17	326,851.56
Adjustment from State			(23,555.15)			
Special Ed State Aid			\$ 2,350,745.08	\$ 2,382,755.93	\$ 2,563,839.88	\$ 2,640,261.84
Estimated Portion Hearing Impaired Cost			\$ 916,793.46	\$ 993,593.27	\$ 899,924.54	\$ 1,273,532.51
Total G/F Special Education 51C			\$ 1,433,951.62	\$ 1,389,162.66	\$ 1,663,915.34	\$ 1,366,729.33



What is included in “Miscellaneous Revenue”
in the Budget Summary Report?



Miscellaneous Revenue Categories

Miscellaneous Revenue

- Erate (Federal refund on internet connections)
- SET SEG return (insurance pool refund)
- Payments from the State of Michigan for records (15.00)
- Reimbursements from Wayne RESA for special education costs not covered by the state in the SE 4096 and SE 4094 calculations-these are not “reserved” for special education purposes because the expenses that correspond to them were not funded through special education

Miscellaneous Revenue Categories

Miscellaneous Revenue Technology

- Insurance for chromebooks borrowed from the school district
- Fines for lost or damaged chromebooks or technology supplies

Miscellaneous Revenue Categories

Local Special Education Reimbursement

- Medicaid reports are completed quarterly by the school district. These report the salary and benefits of school employees that may provide services to special education students indirectly or directly. Cost are submitted to an independent company for audit. Based on the information submitted, Wayne RESA received funds from medicaid. These funds are then distributed from Wayne RESA to the districts based on each individual district's portion of that reimbursement.

Miscellaneous Revenue Categories

Miscellaneous Salary Offset

- Workers compensation payments to the district in lieu of making employees whole
- COBRA payments
- Any salary or benefit payments related to the business of the district that do not flow through payroll

Miscellaneous Revenue Categories

Rental of School Facilities

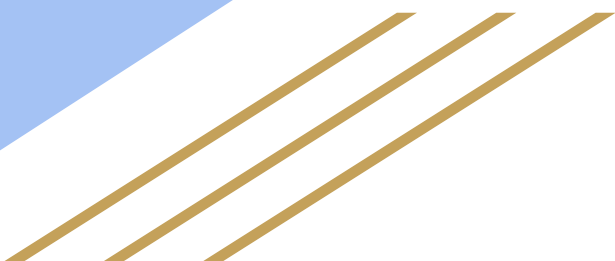

- Rental of our auditorium by outside groups for performances
- Rental of our athletic facilities by outside groups

Miscellaneous Revenue Categories


One to One Aide Reimbursement

- Act 18 program through Wayne RESA that reimburses the cost of one to one aides for special education students in the Trenton Public School District


			ACTUAL	ACTUAL	ORIGINAL	AMENDMENTS	AMENDED
			2022-2023	2023-2024	BUDGET	TO BUDGET	BUDGET
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
LOCAL SOURCES							
Property Tax Revenue			\$ 3,414,935	\$ 4,062,423	\$ 3,332,679	\$ -	\$ 3,332,679
Tuition - Voc Ed and Summer School			\$ 159,130	\$ 82,843	\$ 121,081	\$ -	\$ 121,081
Earnings on Investments			\$ 116,124	\$ 287,861	\$ 150,000	\$ -	\$ 150,000
Resale Items			\$ -	\$ -	\$ -	\$ -	\$ -
Athletics			\$ 216,781	\$ 172,178	\$ 205,700	\$ -	\$ 205,700
Miscellaneous			\$ 891,303	\$ 1,149,530	\$ 931,500	\$ -	\$ 931,500
Total Local Sources			\$ 4,798,273	\$ 5,754,835	\$ 4,740,960	\$ -	\$ 4,740,960
STATE SOURCES							
Foundation: General Education			\$ 19,471,621	\$ 21,149,878	\$ 21,456,730	\$ -	\$ 21,456,730
Foundation: Special Education			\$ 1,663,916	\$ 1,366,729	\$ 1,496,126	\$ -	\$ 1,496,126
Hold Harmless Guarantee			\$ -	\$ -	\$ 157,643	\$ -	\$ 157,643
Headlee Obligation for Data Collection			\$ 67,540	\$ 74,877	\$ 73,072	\$ -	\$ 73,072
Vocational Funds			\$ 178,405	\$ 162,089	\$ 115,000	\$ -	\$ 115,000
Transportation Cost 22l			\$ -	\$ 88,529	\$ -	\$ -	\$ -
MPSERS			\$ 5,715,308	\$ 4,567,047	\$ 4,057,529	\$ -	\$ 4,057,529
ESSER Per Pupil Equalization			\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Categoricals			\$ 4,884	\$ 140,316	\$ 7,900	\$ -	\$ 7,900
Robotics			\$ 7,354	\$ 7,980	\$ -	\$ -	\$ -
Total Revenue from State Sources			\$ 27,109,028	\$ 27,557,445	\$ 27,364,000	\$ -	\$ 27,364,000

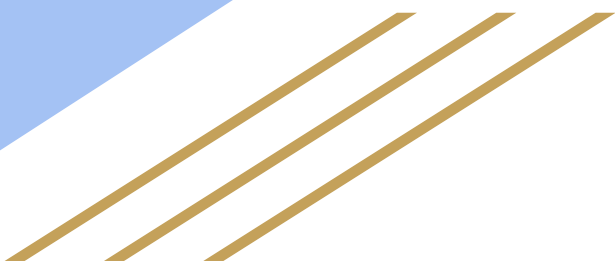



Why was the teaching
consultant position removed
from the budget?




The teaching consultant
position was not eliminated;
the expense was paid by a
federal grant-ESSER.



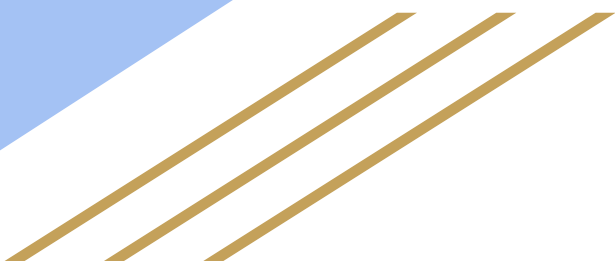


What is the athletic budget
and why does it fluctuate in
cost?


				Actual	
	20-21		21-22	22-23	
ATHLETICS					
**General Fund Contribution	\$ 412,124.90	Note 1	\$ 302,205.54	\$ 368,335.34	Note 2
versus...Total Expense	\$ 492,846.41		\$ 494,071.84	\$ 585,116.16	Note 3
Note 1: COVID-Did not collect gate receipts					
Note 2: Increases in Officials (\$5,900.00); Athletic Trainer (\$13,701.00); Facility Rental (\$9,880.00) THS Equipment (\$22,476.18); AMS Equipments (\$3,942.00)					
Note 3: Implemented supply budget for individual sports					



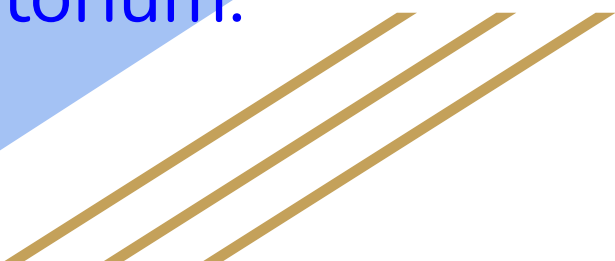
What is “Other” in the expense
summary section of the Budget
Summary report?




EXPENDITURES							
INSTRUCTION							
Basic Program		\$ 17,011,712	\$ 17,013,259	\$ 18,256,769	\$ 52,618	\$ 18,309,387	
Added Needs		\$ 2,007,973	\$ 2,406,786	\$ 2,556,038	\$ 225,643	\$ 2,781,681	
Adult and Continuing Education		\$ -	\$ -	\$ 7,683	\$ -	\$ 7,683	
Vocational Education		\$ 611,485	\$ 637,252	\$ 600,677	\$ 130,833	\$ 731,510	
SUPPORT SERVICES							
Pupil		\$ 1,366,984	\$ 1,630,047	\$ 1,772,140	\$ 66,030	\$ 1,838,170	
Instructional Staff		\$ 1,504,933	\$ 1,366,080	\$ 1,433,196	\$ 55,327	\$ 1,488,523	
General Administration		\$ 581,207	\$ 652,622	\$ 621,703	\$ 70,866	\$ 692,569	
School Administration		\$ 2,132,483	\$ 2,121,385	\$ 2,232,462	\$ (114,006)	\$ 2,118,456	
Business Services		\$ 621,667	\$ 604,331	\$ 578,263	\$ 44,572	\$ 622,835	
Operations and Maintenance/Security		\$ 3,681,032	\$ 3,593,638	\$ 4,056,745	\$ (13,001)	\$ 4,043,744	
Transportation		\$ 969,427	\$ 1,157,047	\$ 1,339,593	\$ 10,000	\$ 1,349,593	
Central Services		\$ 1,057,437	\$ 1,192,747	\$ 1,140,698	\$ 146,677	\$ 1,287,375	
Athletic Activities		\$ 585,116	\$ 674,615	\$ 676,836	\$ 104,486	\$ 781,322	
Other		\$ 12,255	\$ 19,135	\$ 16,500	\$ 4,000	\$ 20,500	
Debt Service Obligations		\$ 45,590	\$ 4,979	\$ 59,680	\$ -	\$ 59,680	
TOTAL EXPENDITURES		\$ 32,189,301	\$ 33,073,923	\$ 35,348,983	\$ 784,045	\$ 36,133,028	
OUTGOING TRANSFERS AND OTHER							
TRANSACTIONS		\$ 867,959	1,106,921	\$ 649,715	\$ -	\$ 685,154	
TOTAL APPROPRIATED		\$ 33,057,260	\$ 34,180,844	\$ 35,998,698	\$ 784,045	\$ 36,818,182	

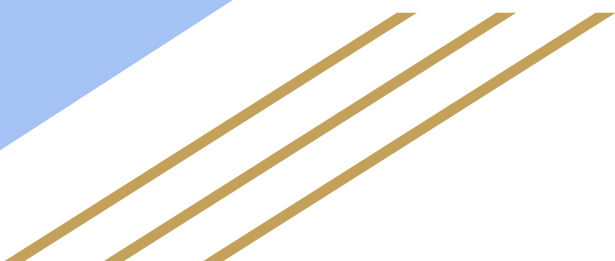


The \$19,135 is the budget for
all auditorium expenses,
including a contractual fee to
oversee all the school and
outside group performances.
This fee is offset by the rental
revenue of the auditorium.





What is included in the line item in the Budget Summary Report “Wayne RESA Indirect Cost”?



GENERAL FUND REVENUE
FOR FISCAL YEAR ENDING June 30, 2024 and June 30, 2025

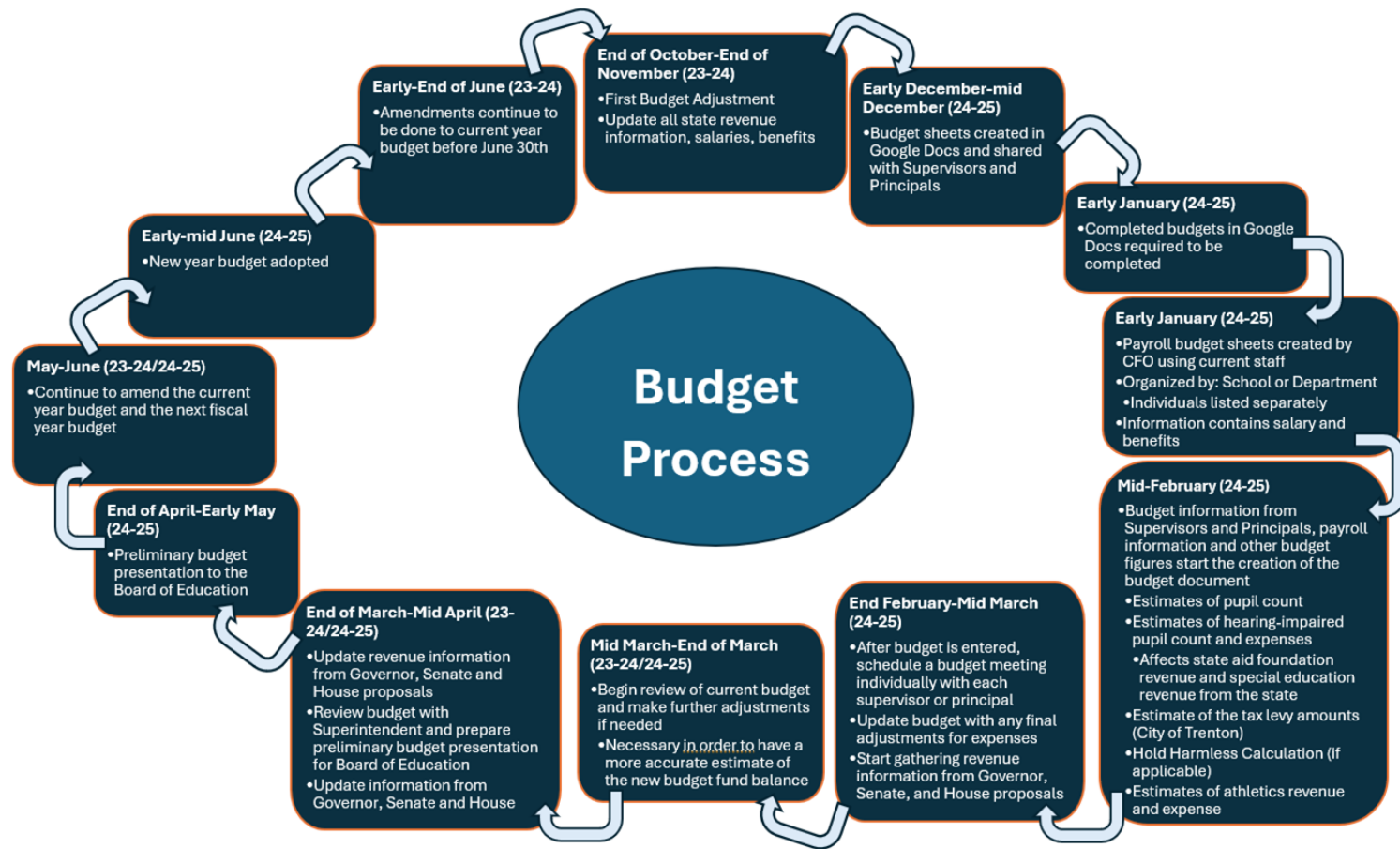
				ORIGINAL	AMENDMENTS	AMENDED
		ACTUAL	ACTUAL	BUDGET	TO BUDGET	BUDGET
		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
FEDERAL SOURCES						
PEBT		\$ 628	\$ -	\$ -	\$ -	\$ -
ESSER III-Per pupil		\$ -	\$ -	\$ -	\$ -	\$ -
Medicaid Administration		\$ 17,615	\$ 30,667	\$ 15,000	\$ -	\$ 15,000
Total Revenue from Federal Sources		\$ 18,243	\$ 30,667	\$ 15,000	\$ -	\$ 15,000
COUNTY SOURCES						
W.C. RESA Indirect Costs		\$ 451,453	\$ 615,189	\$ 675,000	\$ -	\$ 675,000
		\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue from County Sources		\$ 451,453	\$ 615,189	\$ 675,000	\$ -	\$ 675,000
INCOMING TRANSFERS/ OTHER TRANSACTIONS						
Other Funds						
Total Incoming Transfers		\$ 182,333	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds		\$ 52,564	\$ -	\$ -	\$ -	\$ -
Capital Lease/Software		\$ 66,125	\$ 167,640	\$ -	\$ -	\$ -
Gain on Sale of Property		\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
TOTAL REVENUE		\$ 32,678,019	\$ 34,125,776	\$ 32,794,960	\$ -	\$ 32,794,960

Wayne RESA reimburses the district for costs that are “indirect”, for the Hearing Impaired Program.

Included in indirect cost reimbursement are items such as:

- Utilities
- Administrative salaries and benefits
- Maintenance overhead
- Business office functions such as accounts payable and payroll


These are costs that cannot be attributed to one specific program and are a percentage allocated to reimburse the district for these overhead expenses.



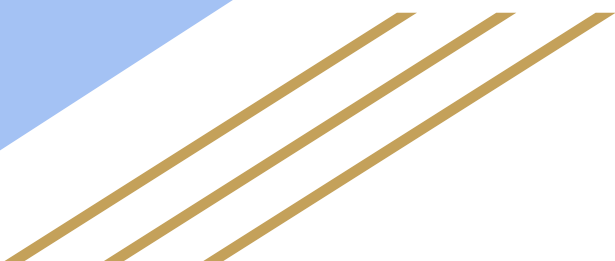



Checks & Balances



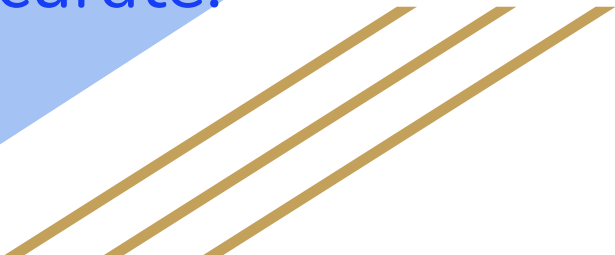


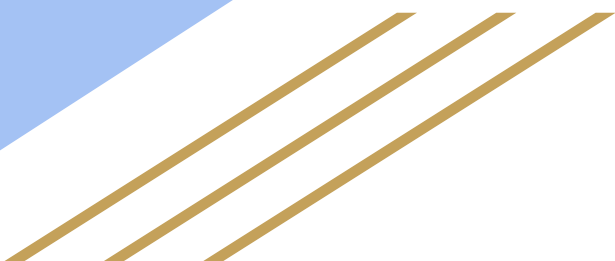

The district is required to have
an audit performed every year
by an independent auditor
approved by the state.






The district is required to complete a report and send financial information to Wayne RESA for their own audit of our Hearing Impaired Program to ensure the costs reported for the program are accurate.






Maintenance of Effort



Maintenance of Effort is a federal requirement that we must spend the same amount or more than the previous year on Special Education services per pupil.



This presentation will be available on the Trenton Public Schools website: <https://www.trentonschools.com/>. Please follow the links to “Departments” and access the presentation under either the “Business/Finance” or “Special Services” department.

Budget information, administrative salary information and other financial information is also available on this website. Please click on the following icon:



Thank you