

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 day after a board adopts its annual operating budget or any subsequent revision to that budget.

The Annual Budget and Transparency Reporting is an opportunity to communicate to 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 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 (CEPI):

(a) A chart of personnel expenditures broken down into the following categories:

- (1) Salaries and wage
- (2) Employee benefit costs, including, but not limited to, medical, dental, vision, life, disability and long-term care benefits.
- (3) Retirement benefit costs
- (4) All other personnel costs

(b) A chart of all district expenditures, broken into the following sub-categories:

- (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 benefit 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