



SCHOOL DISTRICT FISCAL HEALTH IMPROVES, BUT SOME LONG-TERM CHALLENGES REMAIN

On June 5, 2014, state Superintendent of Public Instruction Mike Flanagan delivered his quarterly update to lawmakers about the fiscal condition of select Michigan school districts. The subject districts (both traditional public and charter schools) are the most fiscally challenged; they either incurred deficits in the immediately preceding school fiscal year or are projected to end the current year in deficit. While helpful to the cause, the Superintendent’s report’s limited focus cannot provide a complete picture of the overall health of all school districts.

Currently, Michigan has 548 traditional public school districts, 296 charter schools, and 56 intermediate school districts (ISDs) providing K-12 education services to 1.5 million school children. Each of these 900 entities faces its own set of financial circumstances (e.g., varying per-pupil revenue amounts, expense obligations, student enrollments, fund balances, management expertise, etc.). Any attempt to summarize or provide a one-word assessment of the financial health of ALL school districts would be misleading and of little value. However, it is possible to review relevant financial information to provide some general insights about the current situation and highlight important short- and long-term trends affecting public schools.

Overall, the fiscal health of Michigan school districts is a mixed bag; there is some good news as well as bad news. A total of 48 districts finished fiscal year 2013

(FY2013) in deficit, down slightly from the 49 districts that ended FY2012 in deficit. Over the last year, most deficit districts have improved their standing, a sign of good news. Similarly, while deficit districts persist, the number of these districts has leveled off recently. On the other hand, some deficit districts, particularly those that cannot reverse massive annual student departures, continue to see their financial health deteriorate. From a broad-based perspective, and taking into account a number of relevant financial measures beyond deficit status, about one-half of all traditional public school districts saw their fiscal health erode over the past five-year period; some minimally and others significantly. The remaining districts maintained or improved their fiscal wellbeing over this period. Again, the news here is mixed.

Citizens, the media, and school personnel tend to focus their attention on the fiscal health of Michigan’s most financially challenged districts, which are more likely to be managing their finances poorly and need additional state oversight or technical assistance. While important, this information does little to present what is going on outside of this very small share of the entities responsible for delivering K-12 education services. A number of districts have recently improved their fiscal standing and conditions are ripe for continued improvement. The prospect of better financial health, however, will be tempered for many districts by the headwinds created by declining student enrollments.

Deficit Districts

The number of deficit districts is often used as a tell-tale sign of the overall fiscal health of school districts. While this metric should not be ignored, it must be viewed with caution. The number only captures the conditions in a fraction of the districts in the state, and at that, it is only a snapshot (e.g., health at the end of the year). Although some deficit districts have large student enrollments, in the aggregate, these

entities are responsible for educating just a small fraction of all public school students in the state. Also, the state’s quarterly deficit district report is silent about the conditions of the other 94 percent of K-12 education service providers (852 of 900 entities). (See **Chart 1.**)



Even within the cohort of districts covered by the

Superintendent's report, the number of deficit districts by itself does not provide sufficient information to gauge the financial condition of individual districts on the list. The report does not provide any sense of the specific challenges faced or the severity of the problems. For example, in FY2013 the size of districts' deficits (measured as a percent of general fund revenue) varied wildly, from the single digits in many cases to over 60 percent in one traditional public school district (Pontiac). Also, tallying the number of districts on the list does not reveal the amount of time individual districts have been in deficit. Some districts have become near-permanent fixtures on the Superintendent's quarterly report.

While not perfect, charting the number of deficit districts over time can signal broad directional trends in school finances. For example, the number of deficit districts nearly doubled from 27 in FY2008 to 48 in FY2011.¹ While each case is unique, this growth is symptomatic of certain major forces at work during that period, such as little to no growth in the per-pupil foundation allowance, declining enrollment, increases in employer retirement obligations, and, in some cases, serious financial mismanagement.² Some charter schools experienced deficits during the period as a result of large start-up costs associated with getting a new school operational. Once up and running, new schools typically do not experience such elevated spending levels.

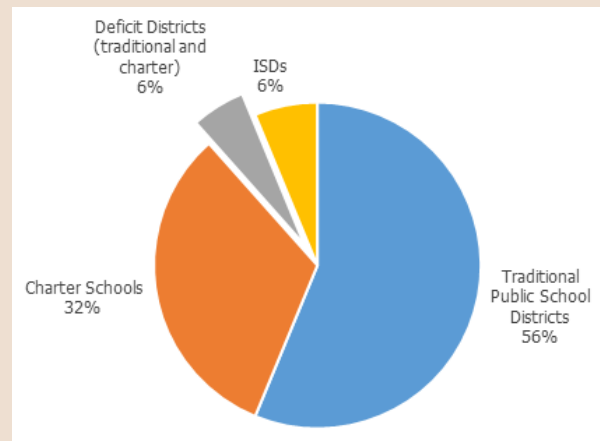
The number of deficit districts has hovered around 50 since FY2011 after growing substantially in the few years prior to this.³ This suggests a leveling off of

1 To be considered a deficit district, a district must have, or be projected to have, a negative fund balance in its general fund as of June 30. A district can operate throughout a year in a deficit situation (i.e., where expenditures exceed revenues) and balance its general fund budget with reserves to avoid ending the year in deficit.

2 Citizens Research Council of Michigan, "School District Dissolutions: Another Approach to Address Local School District Fiscal Distress," *CRC Memorandum*, December 2013. www.crcmich.org

3 Even though 52 districts had a general fund deficit as of the end of FY2013, only 48 of these districts are operating in

Chart 1
Number of Deficit Districts and Non-Deficit Districts (by type) as of June 30, 2013



Source: Michigan Department of Education

the problem and that the number of districts facing the most serious financial challenges is not growing. Clearly this is a positive development compared to the growth trajectory exhibited in earlier years. Shrinking the list of deficit districts would signal a reversal of the previous trend and even more good news for the fiscal health of Michigan's most challenged districts. It is noteworthy that the total number of education providers (traditional districts, charter schools, and ISDs) has increased from 850 to 900 over the last three years, meaning that, proportionately, deficit districts represent a smaller percentage of the total operating entities.

A simple reporting of the number of deficit districts can mask other disturbing trends. For example, upon closer examination of the June 2014 report, it is clear that there are a few "usual suspects" among the most financially challenged districts. While the vast majority of districts that land on the list eventually recover and manage themselves out

FY2014. Two districts (Willow Run and Ypsilanti) consolidated to form a new entity on July 1, 2013. This new entity is operating with a deficit, but the consolidation eliminated one district from the deficit list. Two districts (Buena Vista and Inkster) were dissolved by the state in July 2013 and are not operating this year. Also, one charter school was closed by its authorizer.

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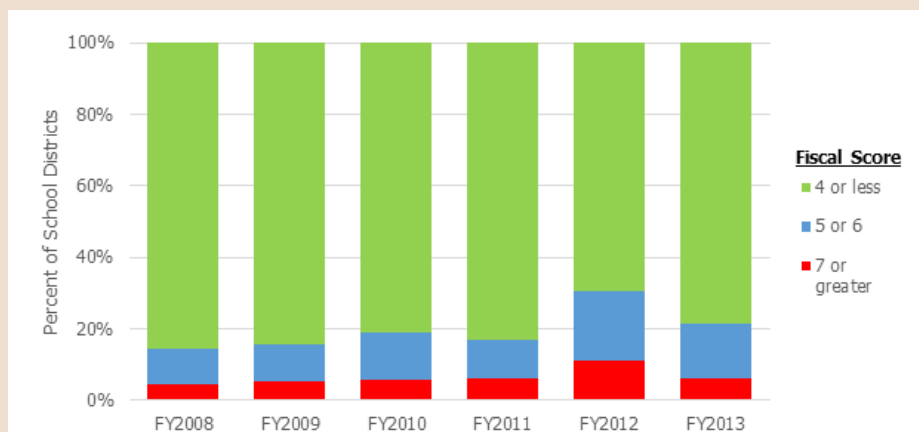
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of deficit, other districts seem to be unable, or unwilling, to rectify their financial problems despite multiple and different interventions.⁴ A case in point is the Muskegon Heights School District. The district operated as a traditional public school district for years, consistently overspending its budget and accumulating a negative fund balance of nearly \$12 million by the end of FY2012 when district operations were turned over to an emergency manager under the Local Financial Stability and Choice Act (Public Act 436 of 2012). Faced with few other viable options, the district's emergency manager turned operations over to a private charter school operator in FY2013. After one year in operation, the charter school overspent its budget and received a \$1.4 million state emergency loan last month to meet its obligations.⁵

Muskegon Heights is not alone. Some very small

Chart 2
Distribution of Fiscal Stress Scores for Traditional Public School Districts: FY2008 to FY2013



Source: Munetrix LLC

districts spent up to nearly two decades in constant deficit situations (e.g., Ewen-Trout Creek Consolidated and Madison). Among average sized districts, Willow Run Community Schools incurred a deficit in FY2006, which continued until the district was merged last summer with the neighboring Ypsilanti School District, which was also a deficit district.

Long-Term Picture Mixed

Evidence shows that the fiscal condition of many traditional public school districts is improving.⁶ This is supported by analytics done by Munetrix, a private firm specializing in public sector financial data management and reporting. The firm has developed proprietary tools to generate a fiscal stress score for each local government and school district (traditional public and charter schools) in

the state.⁷ **Chart 2** examines fiscal stress scores for all traditional public school districts for the six-year period, FY2008 through FY2013 (most recent year available). Districts that receive a score of 7 or greater (red shading) are considered the least fiscally healthy; those that score a 5 or 6 (blue shading) are considered to have moderate fiscal challenges; and those that score a 4 or below (green shading) are considered to be in a strong fiscal condition.

⁴ State law requires districts to resolve their deficits within two years; however, the law also provides the state Superintendent with the authority to extend the timeframe for districts to solve their financial problems.

⁵ See *Charterized School District Needs State Loan to Avoid Mid-Year Deficit* www.crcmich.org/column??p=639

⁶ For this part of our analysis, we focus exclusively on traditional public school districts and ignore the public charter schools. Munetrix fiscal stress scores are based on financial and enrollment data examined over time and many new charter schools open and others close each year. The Munetrix algorithm does not generate fiscal stress scores if data is not available for a given entity for each period. Including charter schools in the analysis would result in a number of schools not being reported because of the lack of scores.

⁷ Munetrix aggregates various school fiscal, demographic, and academic data to provide a high level look at the fiscal health of individual school districts. The company's fiscal stress scoring method is based on certain financial and student enrollment ratios and changes over time (i.e., 10 separate metrics with a simple binary (1 or 0) score for each). The scoring methodology is modeled after Michigan's municipal fiscal indicator scoring system originally developed in 1992 and updated in 2002 and 2013. School districts that receive lower "fiscal stress" scores are relatively more fiscally sound than districts that receive higher scores. Scores are color coded with 0 through 4 shaded in green, 5 and 6 in blue, and 7 through 10 in red. Those districts shaded red are considered higher risk and those in green are considered lower risk. www.munetrix.com

A couple of trends are noteworthy in the Munetrix data. First, an overall improvement is evident in the health of school districts from FY2012 to FY2013. The number of districts in the most fiscally stressed category (red) decreased substantially. In FY2012, 61 districts (11 percent of the total) received a score of 7 or greater compared to only 33 districts (6 percent of the total) in FY2013. Thirty-four districts received a 7 or greater in FY2011, while 32 districts scored at this level in FY2010. Similarly, the number of districts in the middle band (blue shading) decreased from FY2012 (105 districts or 19 percent of the total) to FY2013 (84 districts or 15 percent of the total).

One reason for the recent improvements lies in legislative action to increase per-pupil funding in FY2013 after a sizeable cut in FY2012 to balance the state budget. The health status decreased and thus fiscal stress scores increased in nearly 70 percent of all districts in FY2012 because each school district received a \$470 cut to its per-pupil foundation allowance (note: the algorithm scores any reduction in the foundation allowance as a "1"). In FY2013, districts received increases on a sliding scale between \$0 and \$120 per pupil (i.e., districts with lower foundation allowances received larger increases). Although the increase was not sufficient to restore the previous cut, it effectively improved their district's health rating and lowered each district's fiscal stress score for the foundation allowance metric. Overall, over 85 percent of all districts saw their fiscal health improve or remain constant in FY2013.

Second, the share of districts in either the most stressed or near stressed categories (red and blue shading) is similar to the level in FY2010. After a major deterioration in FY2012 when 30 percent of all traditional districts received a fiscal score of 5 or greater, only 20 percent of these districts received scores in this range in FY2013. This does not suggest that districts did not have to make difficult decisions in the interim. Many did. But, after a period of spending adjustment and with the per-pupil funding bump received in FY2013, many have been able to regain their previous score.

Third, over the longer time period (FY2009 to FY2013), about one-half of all traditional districts

experienced some deterioration in their financial health. Comparing each district's fiscal stress score in FY2009 and FY2013 reveals that 48 percent of districts (262 districts) saw their score increase (health decrease), while the other 52 percent of districts (284 districts) saw no change or a decrease (health improvement) in their score.⁸ Of the 262 districts that experienced a decline in their fiscal health, a little more than one-third (92 districts) saw a change in their score of one place (e.g., from 4 to 5 or 7 to 8). In many instances, this was not sufficient enough to move a district from one category (i.e., color band) to another one.

In 48 districts, however, fiscal stress scores increased by 4 or more places. This amount of movement, in a fairly short period of time, was enough to push a district from the green color band (i.e., healthy) to the red color band (i.e., unhealthy) on the Munetrix scale. Many of these districts do not appear on the state's current deficit district list (see **Appendix A**); however, this type of rapid deterioration in fiscal health is concerning and should motivate corrective action at the local level and increased attention at the state level. For example, the Holly Area School District moved from a fiscal stress score of "0" in FY2009 to a score of "8" in FY2013. Eaton Rapids Public Schools moved from a score of "1" in FY2009 to a score of "7" in FY2013. Each district had a precariously low fund balance (as a percent of total expenditures) in FY2013; however, unless they enter a deficit situation, the state will not be providing oversight or technical assistance to ensure they do not deteriorate further and develop a deficit. Michigan state government does not currently employ an early warning system similar to the Munetrix application that would prompt state officials to take notice and act.

The Munetrix fiscal stress scoring system is not a perfect measure of what is taking place at the individual district level; however, it does provide a more complete picture of a district's financial health than the Superintendent's quarterly deficit district report. It does so by taking into consideration

⁸ Only traditional school districts with fiscal stress scores in both FY2009 and FY2013 are included. For example, the two dissolved districts (Buena Vista and Inkster) are excluded, as are the two districts converted to charter schools (Muskegon Heights and Highland Park).

multiple variables and changes over time to show the direction that a district is trending. In this sense it can be a valuable early warning system to help detect potential fiscal problems and motivate corrective actions. While the system incorporates

many financial indicators, it does not consider the quality of the educational programming offered by a district, which can be an important component to maintaining fiscal health.

School Funding

The fiscal challenges facing school districts revealed in the state’s deficit district report and the Munetrix analytics suite cannot be blamed on the amount of resources allocated to K-12 education. The amount of money, both in the aggregate and on a per-pupil basis, going to public schools has increased in recent years, but the majority of these increases has been earmarked to meet growing employer retirement allocations. Because the funds have come with these “strings attached,” schools have had less discretion in which to use the additional resources that they have received. The bottom line is that discretionary revenue growth has not been sufficient to keep up with expenditure growth in most cases, which has added to the fiscal stress districts face.

From a statewide perspective, total per-pupil revenue (state and federal) dedicated to K-12 education has increased each year since FY2012 (See **Chart 3**). Total per-pupil revenue increased from \$8,121 in FY2012 to \$8,601 in FY2014, a \$480 per-pupil increase (6 percent). All state resources appropriated to K-12 education (factoring out the federal pass-through dollars - both regular and stimulus funds) rose 12 percent from \$6,609 per pupil in FY2010 to \$7,409 per pupil in FY2014. Over the much longer time period and after taking into account the effects of inflation, the trend in total state funding dedicated to K-12 education has been relatively flat.

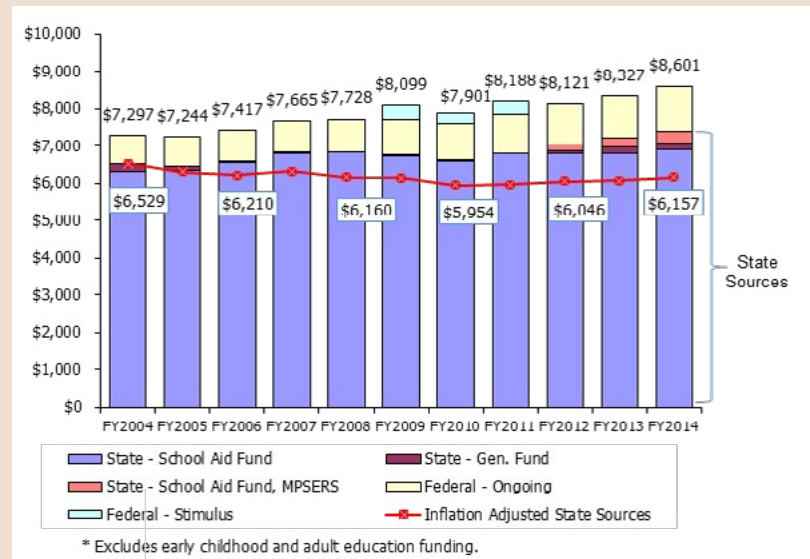
An important subtext to the broader revenue trends presented in **Chart 3** are the effects that increased required employer retirement contributions have had on public school funding and the financial challenges created for many school districts by these obligations.⁹ Meeting these funding demands have

constrained districts’ abilities to spend resources in other areas. This is almost exclusively an issue facing traditional public school districts because charter schools are not required to participate in the state-administered retirement system, the Michigan Public School Employees’ Retirement System (MPSERS), whereas participation is mandatory for traditional public school districts.

Employer contributions to MPSERS have been growing significantly since the mid-2000s, mainly to cover the unfunded actuarial liabilities resulting from poor market performance (relative to the assumed 8 percent rate of return). In order to fund these retirement costs, the total employer contribution rate increased from 13 percent of payroll in FY2004 to 24.5 percent in FY2012.

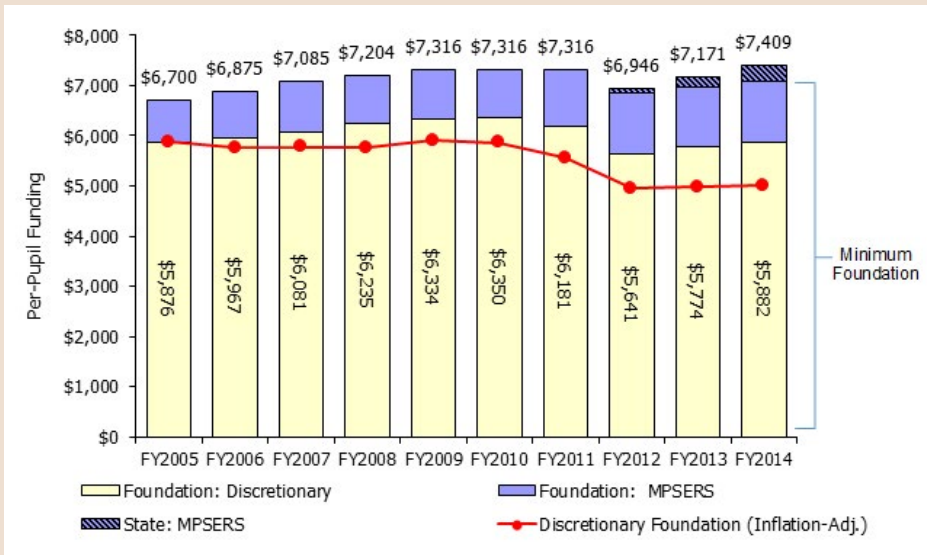
9 Citizens Research Council of Michigan, “Funding for Public Education: The Recent Impact of Increased MPSERS Contributions,” *State Budget Notes*, May 2013. www.crcmich.org

Chart 3
Total Appropriations for K-12 Education (per pupil):
FY2004 to FY2014*



Source: Senate Fiscal Agency and House Fiscal Agency reports.

Chart 4
Effects of MPSERS Costs on Minimum Foundation Grant:
FY2005 to FY2014



Source: Senate Fiscal Agency and House Fiscal Agency reports; Office of Retirement Services.

As the employer per-pupil contribution to MPSERS peaked in FY2012, another factor impacted districts' finances and caused them elevated fiscal stress. All districts were forced to absorb a \$470 cut to their foundation grants in FY2012, largely to allow for the diversion of School Aid Fund resources for higher education appropriations and to address a lingering General Fund budget deficit. The net effect of this major foundation funding cut, along with the increase in the MPSERS obligation for the year, was that schools' discretionary foundation dollars, after meeting

retirement obligations, dropped from \$6,181 per pupil in FY2011 to \$5,641 per pupil in FY2012, a reduction of \$540 per pupil.

Chart 4 analyzes the financial implications of the increased retirement contributions on the per-pupil foundation grant, the primary source of funds a district receives. On a per-pupil basis, the foundation grant is the best barometer of the amount of discretionary funding available to schools to pay instructional, non-instructional, and administrative costs. A district's total foundation funding is the product of its per-pupil grant multiplied by the number of students it enrolls. While districts receive other state and federal funds, the use of these resources is often restricted to a specific purpose (e.g., special education, at-risk programming). The chart breaks the minimum foundation grant into three components: 1) portion required of employers to fund MPSERS (light blue portion of bar); 2) remaining portion to meet other spending demands such as salaries and health insurance for current employees (yellow portion of bar); and 3) the share of the MPSERS costs that the state is financing directly through School Aid Fund appropriations (dark blue portion of bar).

From a district's perspective, the increased retirement obligations that schools were forced to absorb effectively crowded out spending in other areas. As a result, schools had fewer resources to reduce class size, institute new programs, hire additional teachers, or meet other instructional or non-instructional needs. For a number of districts, this meant larger class sizes, elimination of teaching positions, and program cutbacks.

On a per-pupil basis, retirement contributions grew from \$824 in FY2005 to \$1,205 in FY2012, a 46 percent increase. This payment is expected to remain level at about \$1,200 per pupil for the foreseeable future because of various retirement system reforms (discussed below).

Recent statutory reforms to MPSERS have helped contain employer contributions to the retirement system. The most significant of these occurred with the enactment of Public Act 300 of 2012. Among other things, this law increased the amount that retirees must pay for health care; eliminated subsidized retiree health care coverage for new school employees; instituted pre-funding of retiree health care; and capped the employer contribution for unfunded actuarial liabilities at 20.96 percent of payroll. This last modification has created some predictability for schools in dealing with their annual retirement obligations. The state is responsible

for retirement payments in excess of the cap. The state payment was equivalent to \$100 per pupil in FY2012 and rose to about \$333 per pupil in FY2014 (as represented by the dark blue portion of the bar in **Chart 4**). It is expected to increase to about \$675 per pupil in FY2016, before beginning to stabilize.

Per-pupil funding increases contributed to the observed health of districts. Since the FY2012

foundation allowance cut, state policymakers have provided increases to the foundation grant; the minimum foundation grant was raised from \$6,846 per pupil in FY2012 to \$7,076 per pupil in FY2014. The minimum grant was increased \$175 per pupil for FY2015 to \$7,251 per pupil. With this most recent increase, the grant is \$65 per pupil below the FY2011 level (\$7,316).

Declining Enrollment

Student enrollment is a key determinant of a district's total revenue base, often more important than the district's per-pupil foundation grant amount. While it appears from the official state revenue estimates in May that projected growth in the School Aid Fund for FY2015 and FY2016 will allow for modest increases to the per-pupil foundation grant, enrollment changes at the individual district level will largely determine if a district will see an increase in its *total* foundation funding in the coming years. Declining enrollment has been a statewide problem and will likely not abate anytime soon.

Declining enrollment at the district level is a function of a number of factors. Demographic and economic changes have contributed to a shrinking school-age population in the state dating back to the early 2000s. Additionally, state policymakers have expanded school choice options by allowing more and different entrants into the public K-12 education marketplace (e.g., charter schools, cyber schools, inter-district choice). Thus, the state has created an environment where, each year, an increasing number of unique education service providers compete for an increasingly shrinking pool of students and the money attached to each student.

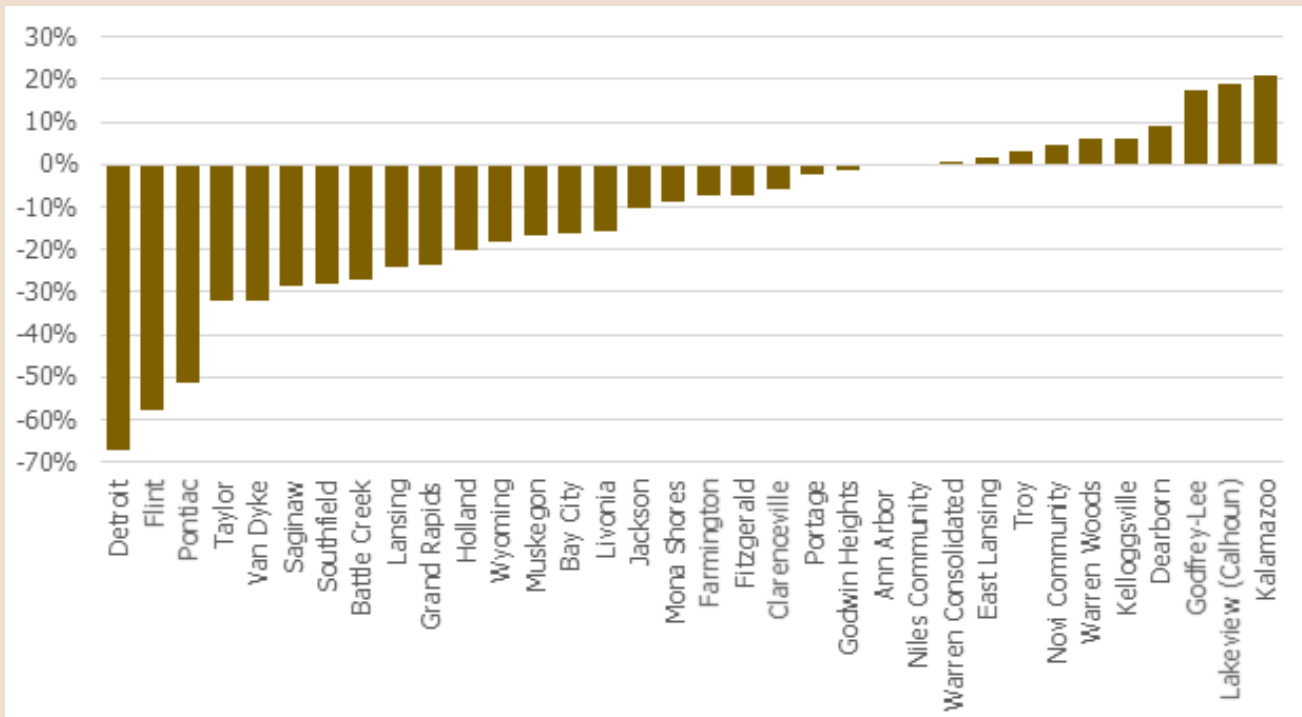
As students depart and take their per-pupil funding with them to alternative education providers, resident school districts are left with fewer resources in total. Managing in an environment of declining resources, at least in the short term, can be difficult, especially when the funding reduction is sizeable. All schools face some fixed (or semi-fixed) costs for building operations (i.e., lighting, heating), employing teachers, and staffing various non-instructional positions. When students leave a district, many of these costs remain with the district. The relationship

between enrollment and district costs is not completely linear, at least in the near term. Over time, districts are able to "right size" their budget to accommodate a significantly smaller student body, for instance, by closing buildings or reducing staff. But, in the short run, declining enrollment can increase fiscal stress associated with meeting the "sticky" fixed/semi-fixed costs.

Over two-thirds of all traditional public school districts saw a decline in their enrollment from FY2013 to FY2014. This is indicative of a longer term trend. From fall 2003 to fall 2012, student enrollment declined in 420, nearly three-fourths, of the 550 traditional public school districts. Enrollment declines were significant in some cases; 95 districts, nearly 23 percent, experienced enrollment losses of 25 percent or more. This is a statewide problem affecting suburban and rural districts, in addition to schools in urban areas of the state. However, the competition for students is fiercest in city districts and the problem has been magnified there.

Chart 5 shows enrollment changes between fall 2003 and fall 2012 in city school districts. Many school districts dealing with ongoing fiscal stress (e.g., Detroit, Pontiac, Flint) have seen massive declines over this nine-year period and these declines have been at the root of their financial challenges. Perpetual student departures can be a symptom of actual or perceived lower quality educational offerings at these schools and the actions of students to seek out better educational options. The challenge for most districts in this situation is to improve the educational quality to halt the enrollment declines, while, simultaneously dealing with year-over-year declines in total resources that force them to increase class size, reduce staffing, and cut programming.

**Chart 5
Enrollment Change in City School Districts: Fall 2003 to Fall 2012**



Source: Center for Educational Performance and Information

Persistent and large student enrollment changes can result in a “death spiral” for districts by rendering them unable to address a major cause of their enrollment (and funding) losses (i.e., educational quality).

The declining enrollment problem will likely not abate in the near future. Across all traditional public school districts, total enrollment is expected to decline by a cumulative three percent over the next two years.¹⁰ These declines will be prompted by the continued shrinkage of the school-age population, but also from the growth in the number of traditional charter schools and cyber charters that has been facilitated by state policy changes. Total enrollment in all charter schools is projected to grow by 14.5 percent over the next two school years. Many traditional districts will experience enrollment declines well in excess of the projected statewide enrollment decline over these years. Affected districts will have to plan

for the attendant revenue implications in order to avert further fiscal stress.

Long-term projections for major population centers of the state suggest that the school-age population will continue to decline. For example, the Southeast Michigan Council of Government (SEMCOG) forecasts that the number of children age 5-17 in the seven-county region will fall through 2030 by 17 percent.¹¹ In the near term, the school-age population will fall by 7.2 percent between 2010 and 2015 and another 6.5 percent by 2020.

The bottom line is that declining enrollment will continue to be a challenge requiring affected districts to think long term to effectively manage their resources without incurring undue stress.

¹⁰ Unpublished data from the Consensus Revenue Estimating Conference, *Estimated Student Memberships, FY2013-14, FY2014-15, and FY2015-16*, May 2014.

¹¹ Southeast Michigan Council of Governments, *SEMCOG 2040 Forecast, Population by Age Group by School District*, September 2012. <http://library.semco.org/InmagicGenie/DocumentFolder/SchoolDistrictForecast.9-2012.pdf>

Conclusion

The state Superintendent's latest deficit district report makes clear that a handful of school districts continue to struggle financially. While the Superintendent had previously warned of the potential for 100 such districts in the near future, the new report shows that the problem of deficit districts may be stabilizing as the raw number of these entities has leveled off over the last three years. The scope of this report, however, is limited to the most distressed districts and does not address the fiscal condition of all other entities (traditional districts, charter schools, ISDs) providing K-12 education services. Currently, the state lacks a tool to assess the fiscal health of all K-12 education providers. As such, it also lacks the ability to identify school districts that are moving towards, or are already in, fiscal stress.

CRC's analysis, based on various sources, finds that school district financial health across the state is a mixed bag; there is good news and bad news. The health of some districts, including many on the

deficit list, is, and has been deteriorating for some time. On the other hand, many districts have seen their financial condition improve recently, having benefited from increased funding and retirement system reforms that have addressed significant cost pressures. Looking forward, conditions appear ripe for continued health improvement with the prospect of moderate per-pupil revenue growth over the next couple years. Some of the benefit of such growth, however, will be offset by the fiscal challenges that arise from district-level declining student enrollment, the result of statewide demographic shifts and the growing number of new entrants into the public K-12 education marketplace. The challenge of maintaining, or in some cases returning to, fiscal health will depend on decisions made by local school officials, including key spending decisions (i.e., staffing levels, salary increases, etc.), but also the quality of the educational programming offered that is necessary to retain students and the per-pupil resources they bring to schools.

CRC MEMORANDUM

Appendix A

School Districts with Fiscal Stress Score Change of 4 or Greater from FY2009 to FY2013

District	Intermediate School District	Fiscal Stress Score FY2009	Fiscal Stress Score FY2013	Score Change	FY2013 Deficit?
Romulus Community Schools	Wayne RESA	1	9	8	Yes
Holly Area School District	Oakland Schools	0	8	8	
Byron Area Schools	Shiawassee Regional ESD	0	7	7	
South Lake Schools	Macomb ISD	1	7	6	
Carsonville-Port Sanilac School District	Sanilac ISD	1	7	6	
Eaton Rapids Public Schools	Eaton ISD	1	7	6	
Holton Public Schools	Muskegon Area ISD	1	7	6	
Rudyard Area Schools	Eastern Upper Peninsula ISD	0	6	6	
Taylor School District	Wayne RESA	3	8	5	Yes
Ashley Community Schools	Gratiot-Isabella RESD	4	9	5	Yes
Beecher Community School District	Genesee ISD	3	8	5	Yes
Carman-Ainsworth Community Schools	Genesee ISD	1	6	5	
Capac Community Schools	St. Clair County RESA	1	6	5	
Evert Public Schools	Mecosta-Osceola ISD	1	6	5	
Lansing Public School District	Ingham ISD	1	6	5	
Central Montcalm Public Schools	Montcalm Area ISD	0	5	5	
Fruitport Community Schools	Muskegon Area ISD	0	5	5	
Grosse Pointe Public Schools	Wayne RESA	0	5	5	
Hart Public School District	West Shore ESD	0	5	5	
Sparta Area Schools	Kent ISD	0	5	5	
Albion Public Schools	Calhoun ISD	5	9	4	Yes
Vanderbilt Area Schools	Cheb-Ostego-Presque Isle ESD	3	7	4	Yes
Vassar Public Schools	Tuscola ISD	3	7	4	
Southgate Community School District	Wayne RESA	3	7	4	Yes
Atlanta Community Schools	Alpena-Montgomery-Alcona ESD	4	8	4	Yes
Public Schools of the City of Muskegon	Muskegon Area ISD	3	7	4	Yes
Menominee Area Public Schools	Menominee ISD	2	6	4	Yes
Pinckney Community Schools	Livingston ESA	4	8	4	Yes
Morenci Area Schools	Lenawee ISD	1	5	4	
Inland Lakes Schools	Cheb-Ostego-Presque Isle ESD	2	6	4	
Almont Community Schools	Lapeer ISD	2	6	4	
Peck Community School District	Sanilac ISD	2	6	4	
Bedford Public Schools	Monroe ISD	1	5	4	
Fremont Public School District	Newaygo County RESA	2	6	4	
Napoleon Community Schools	Jackson ISD	2	6	4	
Brandon School District	Oakland Schools	1	5	4	
Oneida Township S/D #3	Eaton ISD	0	4	4	
Gwinn Area Community Schools	Marquette-Alger RESA	1	5	4	
Stockbridge Community Schools	Ingham ISD	1	5	4	
Cassopolis Public Schools	Lewis Cass ISD	1	5	4	
Millington Community Schools	Tuscola ISD	1	5	4	
Tri County Area Schools	Montcalm Area ISD	0	4	4	
Ida Public School District	Monroe ISD	0	4	4	
Milan Area Schools	Washtenaw ISD	1	5	4	
Corunna Public Schools	Shiawassee Regional ESD	1	5	4	
Gibraltar School District	Wayne RESA	0	4	4	
Grandville Public Schools	Kent ISD	0	4	4	
Reeths-Puffer Schools	Muskegon Area ISD	0	4	4	

Source: Munetrix, LLC