

**WEST BLOOMFIELD SCHOOL DISTRICT  
GENERAL FUND REVENUES**

| Amendment #1<br>Budget<br>2014-15                                   | Increase<br>(Decrease)<br>2014-15 | Original<br>Budget<br>2014-15 | Actual<br>Revenue<br>2013-14 | Actual<br>Revenue<br>2012-13 | Actual<br>Revenue<br>2011-12 |       |
|---|-----------------------------------|-------------------------------|------------------------------|------------------------------|------------------------------|-------|
| TOTAL PUPIL FTE's per STATE AID STATUS REPORT, GENERAL + SPECIAL ED | 5,713                             | (28)                          | 5,741                        | 6,027                        | 6,350                        | 6,603 |
|   | (314)                             |                               | (287)                        | (323)                        | (253)                        | (209) |

**FOUNDATION ALLOWANCE - GENERAL EDUCATION**

| Funded Pupil FTE's                                       | 5,438             | (42)             | 5,480             | 5,767             | 6,085             | 6,361             |
|--|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Foundation Allowance Dollars per Pupil                   | \$ 8,726          | \$ -             | \$ 8,726          | \$ 8,676          | \$ 8,646          | \$ 8,646          |
| Local Taxes - Non-Homestead Properties Millage           | 6,198,263         | (10,690)         | 6,208,953         | 6,119,581         | 6,168,579         | 6,404,461         |
| Local Taxes - Homestead Properties Hold Harmless Millage | 5,023,563         | 65,696           | 4,957,867         | 5,286,746         | 5,624,967         | 5,969,248         |
| State Aid  | 35,378,880        | (301,669)        | 35,680,549        | 37,608,254        | 39,820,942        | 41,722,932        |
| ARRA/Edujobs Federal Stabilization Funding               | -                 | -                | -                 | -                 | -                 | 70,880            |
| <b>SUB-TOTAL FOUNDATION ALLOWANCE-GENERAL ED</b>         | <b>46,600,706</b> | <b>(246,663)</b> | <b>46,847,369</b> | <b>49,014,581</b> | <b>51,614,488</b> | <b>54,167,521</b> |
|  |                   |                  | (0)               |                   |                   |                   |

**SPECIAL EDUCATION FUNDING - General Fund**

| Funded Pupil FTE's  | 275              | 14           | 261              | 261              | 265              | 242              |
|---|------------------|--------------|------------------|------------------|------------------|------------------|
| State Aid Section 51  | 3,875,180        | (214,999)    | 4,090,179        | 3,622,156        | 3,808,250        | 3,689,659        |
| PA 18 County Special Ed Millage via Oakland Schools             | 3,258,313        | 122,085      | 3,136,228        | 2,020,696        | 1,771,731        | 2,104,059        |
| Federal IDEA Flow through Grants via Oakland Schools            | 1,295,929        | 91,225       | 1,204,704        | 1,204,704        | 1,350,696        | 1,334,743        |
| Federal Pre-school IDEA Flow through Grants via Oakland Schools | 30,980           | 8,373        | 22,607           | 22,607           | 37,409           | 38,495           |
| Federal ARRA IDEA Flow through Grants via Oakland Schools       | -                | -            | -                | -                | -                | 94,350           |
| <b>SUB-TOTAL SPECIAL EDUCATION FUNDING</b>                      | <b>8,460,402</b> | <b>6,684</b> | <b>8,453,718</b> | <b>6,870,163</b> | <b>6,968,086</b> | <b>7,261,306</b> |

**STATE REVENUE: CATEGORICAL FUNDING & OTHER**

|  |                  |                |                  |                  |                  |                  |
|--|------------------|----------------|------------------|------------------|------------------|------------------|
| Section 22a Hold Harmless                                | 102,834          | (1,871)        | 104,705          | 107,216          | -                | -                |
| Section 22i Tech Infrastructure Readiness (via ISD)      | 247,441          | 190,031        | 57,410           | 123,797          | -                | -                |
| Section 22j Performance-based                            | -                | -              | -                | 180,572          | 253,979          | -                |
| Section 22f Best Practices                               | 285,650          | (1,400)        | 287,050          | 313,392          | 330,173          | 660,273          |
| Section 107 Adult Education                              | 160,141          | (15,876)       | 176,017          | 176,017          | 164,502          | 164,611          |
| Section 61 Vocational Education                          | 72,500           | (6,599)        | 79,099           | 1,692            | 93,819           | 123,763          |
| Section 147A MPSEs Cost Offset Funding                   | 480,978          | 480,978        | -                | 473,883          | 1,501,214        | 791,411          |
| Section 147C MPSEs Cost Offset Funding                   | 2,946,243        | (281,913)      | 3,228,156        | 1,753,361        | -                | -                |
| Section 147D MPSEs Cost Offset Funding                   | 471,608          | 471,608        | -                | -                | -                | -                |
| Section 152 Data Collection                              | 142,826          | (6,314)        | 149,140          | 149,120          | 155,749          | 143,689          |
| Other Miscellaneous Categorical Funding - First Robotics | 4,500            | 4,500          | -                | 1,500            | 7,806            | -                |
| Prior Year Accounting Adjustments                        | 150,307          | (49,693)       | 200,000          | -                | 63,308           | 462,964          |
| Great Start Readiness via Oakland Schools                | 528,698          | 74,567         | 454,131          | 454,131          | 215,098          | 183,600          |
| <b>SUB-TOTAL STATE CATEGORICAL &amp; OTHER</b>           | <b>5,593,726</b> | <b>858,018</b> | <b>4,735,708</b> | <b>3,734,681</b> | <b>2,785,648</b> | <b>2,530,311</b> |

**OTHER FEDERAL REVENUE**

|  |                  |               |                |                |                |                  |
|--|------------------|---------------|----------------|----------------|----------------|------------------|
| Title I                                      | 509,257          | 26,824        | 482,433        | 385,092        | 524,903        | 465,148          |
| Title II                                     | 150,075          | 13,680        | 136,395        | 130,423        | 142,139        | 150,181          |
| Title III                                    | 100,207          | 11,718        | 88,489         | 53,535         | 70,869         | 115,308          |
| Medicaid Program Funding via Oakland Schools | 285,000          | -             | 285,000        | 296,134        | 236,733        | 722,595          |
| <b>SUB-TOTAL OTHER FEDERAL</b>               | <b>1,044,539</b> | <b>52,222</b> | <b>992,317</b> | <b>865,184</b> | <b>974,644</b> | <b>1,453,232</b> |

**OTHER LOCAL REVENUE**

|  |                |                 |                |                |                |                |
|--|----------------|-----------------|----------------|----------------|----------------|----------------|
| Other Tax Revenues plus interest               | 42,006         | -               | 42,006         | 41,991         | 57,536         | 25,296         |
| Investment Earnings                            | 2,000          | -               | 2,000          | -              | 5,027          | 7,667          |
| Athletics & Extracurricular Gate Receipts      | 43,000         | -               | 43,000         | 41,527         | 41,031         | 46,295         |
| Athletics & Extracurricular Pay to Participate | 248,000        | (11,360)        | 259,360        | 245,818        | 259,027        | 273,465        |
| Field Trips & Transportation donations         | 28,096         | -               | 28,096         | 28,068         | 27,313         | 10,827         |
| Beverage Consortium Revenue                    | 10,660         | -               | 10,660         | 10,660         | 11,084         | 11,334         |
| Sale of Surplus School District Equipment      | 13,000         | 8,000           | 5,000          | 2,954          | 20,154         | 29,658         |
| Other Miscellaneous Sources                    | 85,000         | (15,000)        | 100,000        | 76,761         | 138,742        | 84,157         |
| <b>SUB-TOTAL OTHER LOCAL</b>                   | <b>471,762</b> | <b>(18,360)</b> | <b>490,122</b> | <b>447,779</b> | <b>559,914</b> | <b>488,699</b> |

**WEST BLOOMFIELD SCHOOL DISTRICT  
GENERAL FUND REVENUES**

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|-----------------------------------|-----------------------------------|-------------------------------|------------------------------|------------------------------|------------------------------|
|-----------------------------------|-----------------------------------|-------------------------------|------------------------------|------------------------------|------------------------------|

**REVENUE FROM INDIRECT COSTS CHARGED TO PROGRAMS**

|   |                |                  |                |                |                |                |
|---|----------------|------------------|----------------|----------------|----------------|----------------|
| Special Ed Center Programs                              | 81,538         | (12,052)         | 93,590         | 352,966        | 450,981        | 473,475        |
| Community Education Indirect Costs & Facilities Rentals | 150,000        | (100,000)        | 250,000        | 165,981        | 268,491        | 252,137        |
| Food Service Program Indirect Costs                     | 105,088        | -                | 105,088        | 17,500         | 95,000         | 105,847        |
| <b>SUB-TOTAL INDIRECT COSTS</b>                         | <b>336,626</b> | <b>(112,052)</b> | <b>448,678</b> | <b>536,447</b> | <b>814,472</b> | <b>831,459</b> |

**TUITION-BASED PROGRAMS**

|   |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Summer School Program                         | 72,425         | (13,400)       | 85,825         | 85,825         | 85,943         | 75,851         |
| Special Ed Post-secondary Transitions Center  | 29,889         | -              | 29,889         | 29,889         | 56,079         | 52,939         |
| Special Ed Henry Ford Hospital Project Search | 57,490         | -              | 57,490         | 57,490         | 58,404         | -              |
| Special Ed AI Program                         | 406,750        | 226,750        | 180,000        | -              | -              | -              |
| Miscellaneous Other                           |                | -              | -              |                | -              | 27,318         |
| Adult Education                               | 22,084         | (50,241)       | 72,325         | 32,603         | 38,588         | 57,562         |
| <b>SUB-TOTAL TUITION-BASED</b>                | <b>588,638</b> | <b>163,109</b> | <b>425,529</b> | <b>205,807</b> | <b>239,014</b> | <b>213,670</b> |

**ADULT EDUCATION PROGRAM**

|  |               |                 |                |                |                |                |
|--|---------------|-----------------|----------------|----------------|----------------|----------------|
| Federal Adult Basic Ed Instruction Grant | 60,000        | (7,500)         | 67,500         | 67,500         | 85,000         | 86,800         |
| Federal Adult Ed English Grant           | 30,000        | (6,000)         | 36,000         | 36,000         | 40,000         | 43,400         |
| Other                                    | 1,000         | -               | 1,000          | 1,000          | 1,000          | 1,000          |
| <b>SUB-TOTAL ADULT ED</b>                | <b>91,000</b> | <b>(13,500)</b> | <b>104,500</b> | <b>104,500</b> | <b>126,000</b> | <b>131,200</b> |

**VOCATIONAL EDUCATION PROGRAM**

|   |                |          |                |                |                |                |
|---|----------------|----------|----------------|----------------|----------------|----------------|
| Vocational Education County Millage via Oakland Schools | 125,407        | -        | 125,407        | 125,407        | 118,337        | 118,337        |
| Transportation Subsidy via Oakland Schools              | 35,995         | -        | 35,995         | 35,995         | 54,021         | 55,267         |
| <b>SUB-TOTAL VOCATIONAL ED</b>                          | <b>161,402</b> | <b>-</b> | <b>161,402</b> | <b>161,402</b> | <b>172,358</b> | <b>173,604</b> |

**GRAND TOTAL - GENERAL FUND REVENUE**

|                                |                      |                   |                      |                      |                      |                      |
|--------------------------------|----------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
|                                | <b>\$ 63,348,801</b> | <b>\$ 689,488</b> | <b>\$ 62,669,343</b> | <b>\$ 61,940,644</b> | <b>\$ 64,254,624</b> | <b>\$ 67,251,002</b> |
| Percentage Increase (Decrease) |                      | 1.1%              |                      | -3.6%                | -4.5%                | -5.1%                |

## GENERAL FUND SUMMARY

|  | AMEND #1<br>BUDGET<br>2014-15 | INCREASE<br>(DECREASE)<br>2014-15 | ORIGINAL<br>BUDGET<br>2014-15 | ACTUAL<br>2013-14 | ACTUAL<br>2012-13 | ACTUAL<br>2011-12 |
|--|-------------------------------|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|
| ELEMENTARY BASIC INSTRUCTION           | \$ 12,143,391                 | \$ 369,880                        | \$ 11,773,511                 | \$ 13,368,937     | \$ 13,786,764     | \$ 14,305,288     |
| MIDDLE SCHOOL BASIC INSTRUCTION        | 7,069,789                     | \$ 30,315                         | 7,039,474                     | 7,321,112         | 7,004,315         | 7,332,656         |
| HIGH SCHOOL BASIC INSTRUCTION          | 8,656,241                     | \$ 390,148                        | 8,266,093                     | 8,735,843         | 8,703,011         | 8,359,407         |
| VOCATIONAL EDUCATION WBHS              | 801,684                       | \$ 82,365                         | 719,319                       | 689,495           | 749,770           | 796,184           |
| OAKLAND EARLY COLLEGE                  | 1,217,827                     | \$ (60,688)                       | 1,278,515                     | 1,186,289         | 1,216,106         | 1,174,465         |
| OAKLAND SCHOOLS TUITION-BASED PROGRAMS | 531,761                       | \$ 4,271                          | 527,490                       | 461,804           | 450,052           | 236,757           |
| INTERNATIONAL ACADEMY                  | 290,238                       | \$ 11,774                         | 278,464                       | 282,335           | 273,898           | 291,639           |
| GUIDANCE COUNSELORS                    | 1,284,329                     | \$ 56,544                         | 1,227,785                     | 1,185,517         | 1,170,855         | 1,143,664         |
| MEDIA CENTERS PROGRAM                  | 1,089,300                     | \$ 11,119                         | 1,078,181                     | 1,056,098         | 1,169,913         | 1,180,339         |
| SPECIAL EDUCATION                      | 9,249,367                     | \$ 270,431                        | 8,978,936                     | 7,671,198         | 7,309,490         | 7,364,361         |
| IDEA SPECIAL EDUCATION                 | 1,327,109                     | \$ 99,798                         | 1,227,311                     | 1,227,311         | 1,388,104         | 1,467,591         |
| TRANSITIONS SPECIAL EDUCATION          | 666,574                       | \$ 23,429                         | 643,145                       | 610,707           | 576,189           | 554,596           |
| PROJECT SEARCH SPECIAL EDUCATION       | 139,389                       | \$ 21,103                         | 118,286                       | 113,674           | 129,760           | 128,541           |
| ESL BI-LINGUAL EDUCATION               | 700,994                       | \$ 72,725                         | 628,269                       | 575,543           | 562,433           | 587,567           |
| MANDARIN CHINESE PROGRAM               | 55,556                        | \$ -                              | 55,556                        | -                 | -                 | -                 |
| TITLE I GRANT                          | 510,757                       | \$ 28,324                         | 482,433                       | 385,091           | 524,903           | 477,732           |
| TITLE II GRANT                         | 150,075                       | \$ 13,680                         | 136,395                       | 130,421           | 142,138           | 150,180           |
| TITLE III GRANT                        | 105,207                       | \$ 16,718                         | 88,489                        | 53,535            | 70,869            | 115,309           |
| GREAT START READINESS PROGRAM          | 527,538                       | \$ 73,407                         | 454,131                       | 454,131           | 215,097           | 183,599           |
| SUMMER SCHOOL PROGRAM                  | 61,109                        | \$ (1,889)                        | 62,998                        | 59,826            | 57,520            | 55,143            |
| NON-PUBLIC SCHOOL INSTRUCTION          | 241,617                       | \$ (19,458)                       | 261,075                       | 257,073           | 259,253           | 249,631           |
| ADULT EDUCATION PROGRAM                | 273,225                       | \$ (79,617)                       | 352,842                       | 314,854           | 329,091           | 353,374           |
| OTHER MISCELLANEOUS GRANTS             | 246,941                       | \$ 189,531                        | 57,410                        | 125,297           | 5,250             | 44,918            |
| ATHLETICS-STUDENT ACTIVITIES           | 1,061,488                     | \$ 20,368                         | 1,041,120                     | 1,022,316         | 1,001,915         | 1,013,790         |
| CURRICULUM & INSTRUCTION               | 843,850                       | \$ (3,474)                        | 847,324                       | 778,704           | 690,675           | 721,419           |
| INSTRUCTIONAL TECHNOLOGY               | 1,166,218                     | \$ (31,243)                       | 1,197,461                     | 1,332,755         | 1,266,203         | 1,219,192         |
| SCHOOL ADMINISTRATION                  | 3,699,678                     | \$ 160,523                        | 3,539,155                     | 3,508,282         | 3,554,585         | 3,472,597         |
| SUPERINTENDENT & SCHOOL BOARD          | 720,687                       | \$ 20,618                         | 700,069                       | 879,509           | 595,170           | 635,139           |
| COMMUNITY RELATIONS                    | 151,260                       | \$ (7,526)                        | 158,786                       | 135,337           | 149,398           | 158,415           |
| HUMAN RESOURCES                        | 524,494                       | \$ 2,461                          | 522,033                       | 501,229           | 491,032           | 458,252           |
| BUSINESS OFFICE & PUPIL ACCOUNTING     | 765,588                       | \$ (19,378)                       | 784,966                       | 753,632           | 702,810           | 704,336           |
| PUPIL TRANSPORTATION                   | 2,671,710                     | \$ 58,923                         | 2,612,787                     | 2,475,759         | 2,424,023         | 3,667,427         |
| MAINTENANCE & CUSTODIAL                | 2,273,830                     | \$ (46,537)                       | 2,320,367                     | 2,290,095         | 2,544,016         | 3,509,763         |
| UTILITIES                              | 1,425,984                     | \$ 3,003                          | 1,422,981                     | 1,565,793         | 1,368,569         | 1,368,985         |
| CROSSING GUARDS & SECURITY             | 409,773                       | \$ 20,454                         | 389,319                       | 382,964           | 368,712           | 321,133           |
| AUDITORIUM                             | 132,286                       | \$ 26                             | 132,260                       | 129,192           | 144,611           | 132,808           |
| OTHER DISTRICT LEVEL COSTS             | 1,401,074                     | \$ 43,707                         | 1,357,367                     | 1,466,129         | 1,800,786         | 2,053,673         |
| GRAND TOTAL GENERAL FUND EXPENDITURES  | \$ 64,587,938                 | \$ 1,825,835                      | \$ 62,762,103                 | \$ 63,487,787     | \$ 63,197,286     | \$ 65,989,870     |