
West Bloomfield School District 2010-2011 BUDGET

Public Hearing
June 21, 2010 - 7:00 pm



Media Center
West Bloomfield High School

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Proposed 2010-11 Budget

**INTRODUCTORY
SECTION**

West Bloomfield School District

Board of Education Members - 2010



NELSON HERSH
President
Elected: 2003, 2007
Current Term
Expires: Dec. 2011
Resident 20 years

E-mail:
hersh@westbloomfield.k12.mi.us

MEETINGS:

The Board of Education meets once a month. The meetings are held at 7:00 p.m. in the Media Center of West Bloomfield High School, located at 4925 Orchard Lake Road (unless otherwise posted). The schedule is available at the Board Office. All regular meetings are open to the public.

BOARD RESPONSIBILITIES:

The board is responsible for carrying out mandatory laws, as expressed in the Michigan Constitution and Michigan Statutes, Federal Laws and Regulations relating to schools and school districts. The three main responsibilities of the board are hiring the superintendent, adopting policies, and adopting the budget.



DAVID EINSTANDIG
Vice President
Appointed: 2007
Elected: 2007
Current Term
Expires: Dec. 2014
Resident 30 years

E-mail:
einstandig@westbloomfield.k12.mi.us



RANDI SAKWA
Trustee
Elected: 2009
Current Term
Expires: Dec. 2015
Resident 14 years

E-mail:
sakwa@westbloomfield.k12.mi.us



BRUCE TOBIN
Treasurer
Elected: 1991, 1996,
2000, 2004
Current Term
Expires: Dec. 2012
Resident 27 years

E-mail:
tobin@westbloomfield.k12.mi.us



RAMAN SINGH
Trustee
Elected: 2009
Current Term
Expires: Dec. 2013
Resident 21 years

E-mail:
singh@westbloomfield.k12.mi.us



BARBARA DEMARCO
Secretary
Appointed: 2001
Elected: 2002, 2006
Current Term
Expires: Dec. 2010
Resident 32 years

E-mail:
demarco@westbloomfield.k12.mi.us



MELANIE TORBERT
Trustee
Appointed: 2005
Elected: 2006, 2007
Current Term
Expires: Dec. 2011
Resident 14 years

E-mail:
torbert@westbloomfield.k12.mi.us

WEST BLOOMFIELD SCHOOL DISTRICT
5810 COMMERCE ROAD
WEST BLOOMFIELD, MICHIGAN 48324

www.westbloomfield.k12.mi.us

TEL: (248) 865-6430 - FAX: (248) 865-6487

CENTRAL ADMINISTRATION

DR. JOANN ANDREES
SUPERINTENDENT

MR. THOMAS R. GOULDING
DEPUTY SUPERINTENDENT FOR BUSINESS AND OPERATIONS

DR. KENDRA HEARN
ASSISTANT SUPERINTENDENT FOR CURRICULUM & INSTRUCTION

MR. ANTHONY T. MARASCO
ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES
AND LABOR RELATIONS

June 21, 2010

2010-11 EXECUTIVE SUMMARY

We are pleased to present the 2010-11 budget for the West Bloomfield School District. The budget was prepared in accordance with all State, Federal, and local regulations with an ongoing focus on commitment to our students and programs. The public hearing will be held on Monday, June 21, 2010 at 7:00 P.M. in the Media Center, West Bloomfield High School. Adoption of the budget and certification of operating and debt service millage rates will take place after the public hearing has concluded. In accordance with the Uniform Budgeting & Accounting Act, the Board of Education must formally approve the budget prior to the beginning of the new fiscal year, July 1, 2010.

The budget consists of 4 sections:

1. **Introductory section** includes information on the Board of Education, Administration, Executive Summary, and Combined Budget Summary of all funds of the school district.
2. **Organizational section** includes the District Organizational Chart.
3. **Financial section** includes detailed budget data on each fund of the school district.
4. **Informational section** contains charts and graphs on taxable valuation, millage, enrollment projections, and school district staffing.

The 2010-11 budget is based on the following major assumptions:

- Foundation Allowance: \$8,683 and decrease of \$268/pupil
- Hold Harmless millage rate: 4.2386 increasing by .4508 mills.
- Non-Homestead millage rate: 17.8597 mills – no change
- September 2010 student count: 6,648 – decrease of 103 students
- Blended student count formula: 25% February 2010, 75% September 2010
- State retirement contribution rate: 19.41% up from 16.94%
- Health insurance: 19.6% increase effective July 1, 2010

Please Note: As of the completion of this budget, the new School Aid Bill remains under discussion. The House-passed version contains no decrease plus adding back \$65/pupil to 2009-10 and \$65/pupil to 2010-11. The overall impact, if the House proposal were to become law, is approximately \$2.7 million. The School Aid Bill at the latest date must be signed into law by the Governor on or before October 1, 2010.

A collaborative budget development process was used, including input from School Board, staff, parents and the community at large. Discussions began in January 2010 and meetings were held throughout the community to solicit input and to explain the district's fiscal situation. Over 50 meetings have been held across the school district.

2010-11 EXECUTIVE SUMMARY (Continued)

As a result of these meetings, the Board of Education has approved over \$8.5 million in budget adjustments for the 2010-11 school year and \$0.7 million for 2011-12. The adjustments encompass all aspects of school operations while they impact instruction, support, athletics/cocurricular activities, and community services. The adjustments are an integral part of the district's Deficit Elimination Plan that was submitted 5/25/2010.

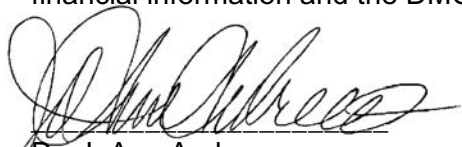
The following table provides a summary of the adjustments.

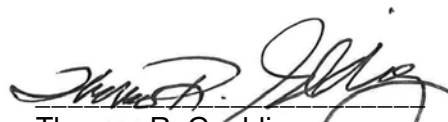
Description	Total Savings	Position	2010-11	Position	2011-12
OEC Enrollment	\$600,000	N/A	\$300,000	N/A	\$300,000
Elementary Instruction	727,800	11.0	667,800	1.0	60,000
Special Services	30,000	0.5	30,000		
Middle School Instruction	305,400	5.0	305,400		
High School Instruction	470,200	7.0	430,200	1.0	40,000
Technology Support	94,000	1.0	64,000	0.0	30,000
Transportation	303,800	24.5 Runs	303,800		
Other Support	391,000	2.0	391,000		
Admin. & Clerical Support	429,000	2.0	96,000	5.0	333,000
Athletics/Student Activities	165,100	N/A	165,100		
Salary/Wage & Benefits	6,871,484	N/A	5,772,484		
Total	\$10,387,784	28.5	\$8,525,784	7.0	\$763,000

The continued decline in the Michigan economy is causing a serious impact on school funding across the entire state. For 2009-10, the West Bloomfield School District lost Section 20j funding which was \$259/pupil, and all districts lost \$165/pupil. This total cut was \$464/pupil and represented \$3.2 million in operating revenue. Clearly, something must be done to enact change in providing adequate resources for schools and we urge the entire community to lobby Lansing and demand reform in how we fund our schools.

The Board of Education and Administration remain committed to offering the best possible educational programs for our students. Working together we will get through these tough economic times and continue our goals of increasing student achievement at all grade levels.

We would like to thank the Business Office Staff for their assistance in providing financial information and the DMC Staff for the publication of this year's budget.


 Dr. JoAnn Andrees
 Superintendent

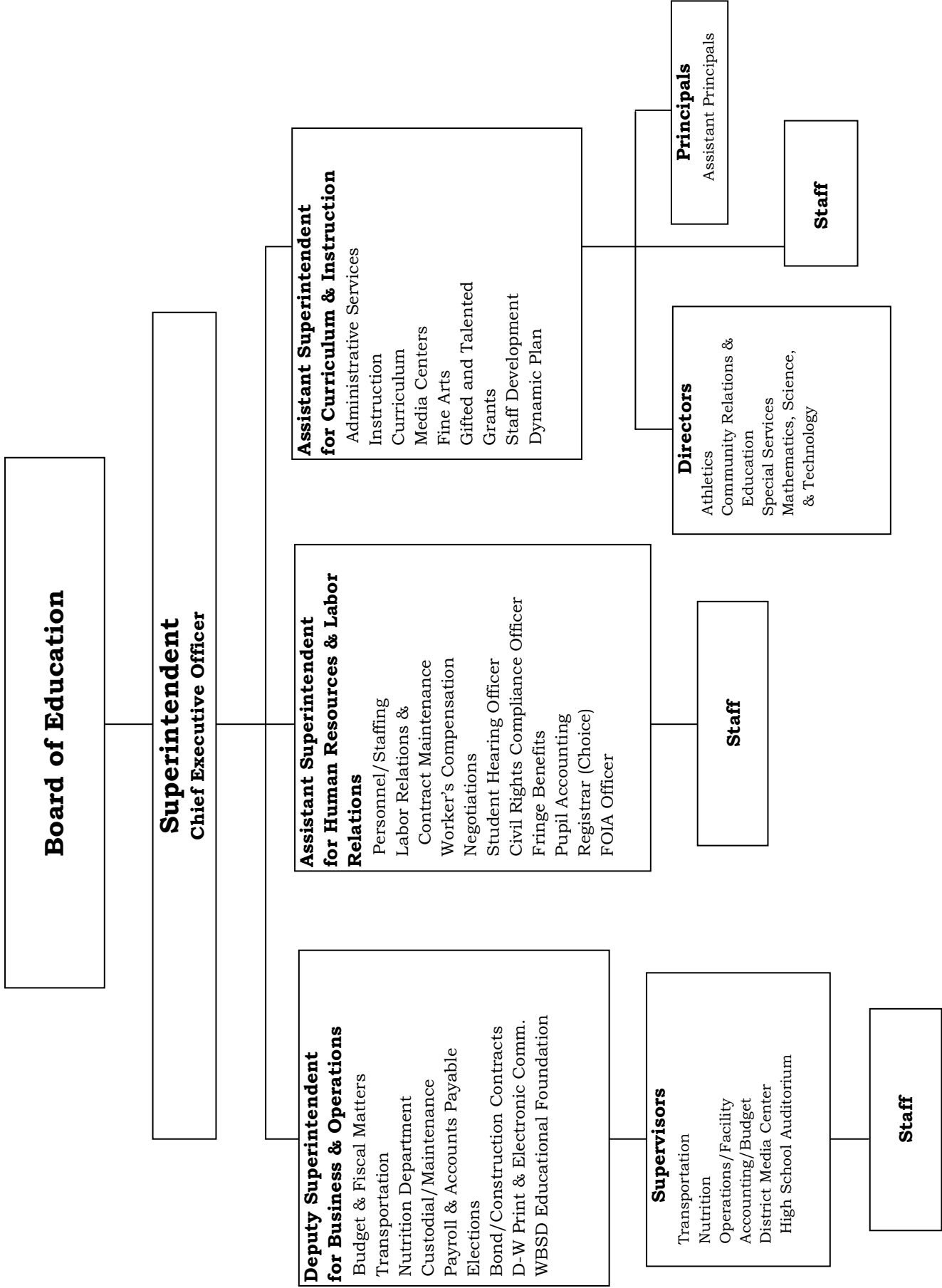

 Thomas R. Goulding
 Deputy Superintendent

WEST BLOOMFIELD SCHOOL DISTRICT
COMBINED STATEMENT OF BUDGETED REVENUES AND EXPENDITURES
FY ENDING JUNE 30, 2011

	General Fund	Center Fund	Debt Fund	Community Fund	Ath/Cocurr Fund	Nutrition Fund	Total Funds
REVENUE							
Local Sources	13,377,014		14,115,911	2,565,578	262,538	1,331,455	31,652,496
Intermediate Sources	2,289,924	2,150,184					4,440,108
State Sources	46,139,201	876,998				74,783	47,090,982
Federal Sources	4,377,064					689,380	5,066,444
Other Transactions	30,600						30,600
Transfers	358,025				810,932		1,168,957
TOTAL REVENUE	\$ 66,571,828	\$ 3,027,182	\$ 14,115,911	\$ 2,565,578	\$ 1,073,470	\$ 2,095,618	\$ 89,449,587
EXPENDITURES							
Instruction	40,955,819	1,969,436					42,925,255
Supporting Services	25,258,637	1,057,746					26,316,383
Community Services				2,565,578			2,565,578
Nutrition Services						2,095,618	2,095,618
Athletic/Cocurricular					1,073,470		1,073,470
Debt Bond Redeem			8,950,000				8,950,000
Debt Bond Interest			4,986,043				4,986,043
Other Expenditures	109,350		47,307				156,657
Transfers	810,932						810,932
TOTAL EXPENSES	\$ 67,134,738	\$ 3,027,182	\$ 13,983,350	\$ 2,565,578	\$ 1,073,470	\$ 2,095,618	\$ 89,879,936
Excess Revenue over							
(under) Expenses	(562,910)		132,561				(430,349)
Budgeted Fund Balance							
June 30, 2010	(2,967,721)		1,145,561			331,776	(1,490,384)
Budgeted Fund Balance							
June 30, 2011	\$ (3,530,631)		\$ 1,278,122			\$ 331,776	(1,920,733)

Proposed 2010-11 Budget

**ORGANIZATIONAL
SECTION**



Proposed 2010-11 Budget

**FINANCIAL
SECTION**

2010-11 GENERAL OPERATING FUND

REVENUE COMMENTS: \$66,571,828

Local Sources: \$13,377,014

Revenue received from local sources is comprised mainly of property taxes assessed on the valuation of real and personal property located within the school district. Almost 19 percent of the District's total revenue, excluding county center programs, is received from property taxes. Other major sources of local income include: tuition; interest on investments and deposits; center program indirect costs; and Medicaid fee for services.

Intermediate Sources: \$2,289,924

This category consists of revenue from another school district, generally for tuition for services rendered to pupils residing in the paying school district. Included in this category are tuition payments for regional special education program centers operated by the District and available to students in Oakland County. Included are center program income and vocational-technical center income.

State Sources: \$46,139,201

This category includes funds received from the State Aid foundation allowance for membership, categorical reimbursements, and grants. The foundation allowance used for calculation of state aid is \$8,683 per pupil. This amount is subject to change pending approval of the School Aid Bill for 2010-11. Grant revenue received is directly offset by matching expenditures. Categorical grants include: special education, special education, special education transportation, vocational education, bilingual, early childhood, and adult education programs.

Federal Sources: \$4,377,064

This category consists of federal funds the major ones being Individuals with Disabilities Education Act (IDEA) and Title funds under the Elementary and Secondary Education Act. Federal grants received by West Bloomfield are offset by matching expenditures. A detail listing of our federal revenue is available for your review on page 17.

Transfers & Other Transactions: \$388,625

This category represents incoming transfers from other funds within the District, indirect costs, and sale of assets.

2010-11 GENERAL OPERATING FUND (continued)

EXPENDITURE COMMENTS: \$67,134,738

Basic Instruction: \$40,955,819

Basic Instruction includes activities dealing directly with the teaching of students. Instructional programs provide enrichment, knowledge, and essential skills necessary to prepare students to adapt to an ever-changing environment. Budgeted amounts in each instructional category include salaries, insurance, retirement, and social security for staff, teaching supplies, textbooks, and capital outlay.

Pupil Services: \$3,460,221

Services which are designed to assess and improve the well being of students and to supplement the teaching process comprise the category of pupil support. Services such as attendance, guidance and counseling, health, psychology, social work, and speech therapy are included here.

Instructional Services: \$3,319,203

Instructional Services consist of services designed to assist instructional staff in the content and delivery of instruction: curriculum development, staff development, media services, and testing.

General Administration: \$614,737

This area includes budgeted amounts for the Board of Education and the office of the Superintendent in the development and execution of school district policies and the operation of the school system.

School Administration: \$4,125,703

School Administration consists of those services concerned with the overall administrative responsibility of each school building operation. This includes services provided by the principal, assistant principal, and secretarial/clerical staff.

Business Services: \$1,162,990

Business Services includes the areas of accounting, budgeting, financial services, purchasing, auditing, district wide property-casualty insurance, and property tax tribunal refunds.

2010-11 GENERAL OPERATING FUND (continued)

EXPENDITURE COMMENTS (continued)

Operations & Maintenance: \$6,262,916

Operations & Maintenance includes utility costs and activities required to maintain the physical plant, grounds, buildings, and equipment in a condition that is safe, reliable, and efficiently working for students and staff.

Transportation: \$4,217,644

Transportation includes costs associated with transporting regular, special needs, and voc. tec. students to and from school or school-related activities. Budgeted amounts include: driver salaries and benefits, maintenance, repairs, and supplies-materials, including diesel fuel.

Central Services: \$1,892,992

This area includes the support departments of Community Relations, Management Information Services, Human Resource Administration, and operation of the District Media Center.

Community Services – Title I Program: \$9,397

This budget function provides Title I funding for parent involvement in the district's Title I Program which is primarily at the Roosevelt Elementary School.

Payments For Non Public Schools: \$192,834

This category includes the cost of instructional staff in support of Computer, Spanish, Music, and Art classes at Refuge Elementary School. The school district receives state aid in support of these programs.

Transfers: \$810,932

Funds used in support of high school and middle school athletics, and cocurricular programs are in this category.

Capital Outlay: \$109,350

Funds for building renovations in support of the district's post secondary adult program. The funding is from the Federal IDEA ARRA.

2010-11 GENERAL OPERATING FUND (continued)

FUND BALANCE COMMENTS: (\$3,530,631)

Fund balance is the cumulative difference of all revenues and expenditures and it is also considered to be the difference between general fund assets and general fund liabilities.

Fund balance at June 30, 2010 is estimated at (\$2,967,721) and at June 30, 2011, the estimate is (\$3,530,631). Because the district is in a negative fund balance, it was necessary for the Board of Education to adopt and submit to the Michigan Department of Education, a Deficit Elimination Plan. The Plan was approved by the Board at their meeting on Monday, May 24, 2010 and submitted to Michigan Department of Education on May 25, 2010.

Why do we need a fund balance?

- Economic Uncertainty - Fund balance can operate as a "rainy-day fund" to cover sudden or temporary revenue declines.
- Changes in State Funding Policy - This past October, the Governor vetoed Section 20j funding for hold harmless schools, \$1.8 million for West Bloomfield; and reduced all school district state aid by \$165 per pupil, almost \$1.2 million for West Bloomfield.
- Court Decisions - A variety of court decisions ranging from Michigan Tax Tribunal cases, to labor matters, to special education rulings, can negatively impact a school district's financial statements.
- Unanticipated Expenditures - Such as facility repairs can require immediate and large sums of financial resources.
- Cash Flow - A healthy fund balance does not require the district to borrow against future state aid payments to meet monthly payroll and other expenditure obligations. Michigan school districts have major cash flow problems because our fiscal year starts July 1 and the State's fiscal year starts October 1. School districts do not receive their first state aid revenue until October 20, three and one-half months after the fiscal year begins. Unless we have a significant fund balance, we would have to borrow funds and pay interest on the loan thereby increasing expenses.

The West Bloomfield Board of Education seeks the orderly provision of programs and services to the District's students. Fund balance is a tool that can be used to stabilize the district's operations during times of economic, financial, and political uncertainty. At this time, it is our goal to make every attempt to put the district back on sound financial ground without undue sacrifice to programs and services for students.

**WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND BUDGET AMENDMENT
FY ENDING JUNE 30, 2011**

	2008-09 ACTUAL	2009-10 JUNE AMENDED	2010-11 FORECAST
REVENUES			
Local	\$13,589,616	\$ 13,883,020	\$ 13,377,014
Intermediate	2,636,185	2,511,725	2,289,924
State	48,945,557	47,760,806	46,139,201
Federal	4,638,708	5,917,323	4,377,064
Other	4,000	30,100	30,600
Transfers	330,130	251,253	358,025
TOTAL REVENUE	\$70,144,196	\$70,354,227	\$66,571,828
EXPENDITURES (DEFINITIONS)			
INSTRUCTION			
Basic Programs (classroom instruction)	\$45,602,446	\$46,193,816	\$40,955,819
SUPPORTING SERVICES			
Pupil (counselors, speech, psy., social workers, etc.)	3,315,676	3,734,683	3,460,221
Instructional Staff (instructn dept., media centers, Fed. ARRA)	3,839,966	4,305,951	3,319,203
General Administration (board of ed & superintendent)	642,960	708,918	614,737
School Administration (principals & asst., clerical)	4,263,599	4,331,313	4,125,703
Business (fiscal operations, property ins.)	1,057,314	1,229,337	1,162,990
Operations & Maintenance (staffs, utilities, bldgs & grounds)	6,822,237	6,675,291	6,262,916
Transportation (K-12 regular & sp. ed. transp.)	5,028,266	4,570,392	4,217,644
Central (Community Rel., M.I.S., H.R., D.M.C.)	1,880,611	2,012,531	1,892,992
Support Service-Other	0	0	0
Community Services-Parent Involvement	17,200	9,325	9,397
Payments to non-public schools	178,783	193,929	192,834
Payments to other public schools-Safe Schools Grant	32,025	0	0
Transfers (Athletics, Cocurr, Comm. Ed.,)	962,166	963,059	810,932
Capital Outlay - IDEA ARRA Building Renovations	0	109,350	109,350
TOTAL EXPENDITURES	\$73,643,249	\$75,037,895	\$67,134,738
EXCESS REVENUE (APPROPRIATIONS)	(3,499,053)	(4,683,668)	(562,910)
FUND BALANCE, JULY 1,	5,215,000	1,715,947	(2,967,721)
FUND BALANCE-GENERAL FUND, JUNE 30,	\$1,715,947	(\$2,967,721)	(\$3,530,631)
% of Fund Balance	2.33%	-3.95%	-5.26%

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
7 YEAR BUDGET SUMMARY**

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST
	%	%	%	%	%	%	%
Blended Count	6,917	6,948	6,869	6,678	6,794	6,905	6,866
Foundation Allowance	\$8,886	\$9,061	\$9,271	\$9,319	\$9,375	\$8,951	\$8,683
Hold Harmless Millage	3,9426	3,7162	3,4756	3,3717	3,2079	3,7878	4,2386
Non-Homestead Millage	18,0000	18,0000	17,8759	17,8759	17,8597	17,8597	17,8597
CPI	3.30	3.30	3.30	3.70	2.30	4.40	0.99

REVENUES

Local	\$13,674,722	19.65%	\$ 13,718,227	19.21%	\$ 14,807,552	22.07%	\$13,589,616	19.37%	\$13,883,020	19.73%	\$13,377,014	20.09%		
State	50,430,172	72.48%	52,235,107	73.16%	52,535,151	72.04%	50,830,111	70.61%	48,945,557	69.78%	47,760,806	67.89%		
Federal	1,970,612	2.83%	1,901,178	2.66%	1,791,543	2.46%	2,089,766	2.90%	4,638,708	6.61%	5,917,323	8.41%		
Other (ISD, Sp. Rev. Fund)	3,503,942	5.04%	3,541,404	5.09%	3,789,393	5.09%	3,179,125	4.42%	2,970,315	4.23%	2,793,078	3.97%		
TOTAL REVENUE	\$69,579,448	100%	\$71,395,916	100%	\$72,923,639	100%	\$71,988,552	100%	\$70,144,196	100%	\$70,354,227	100%	\$66,571,828	100%

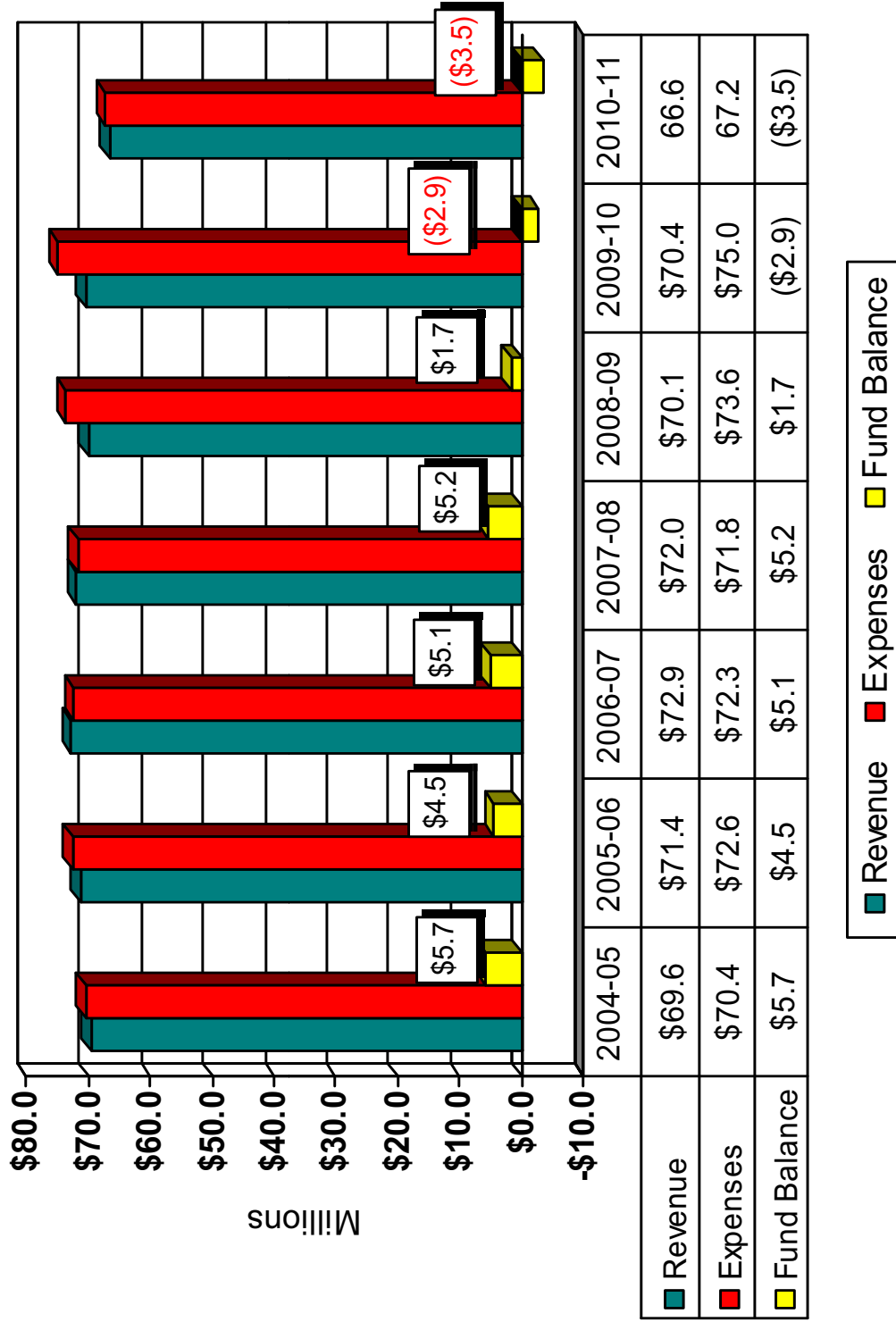
EXPENSES

Instruction & Bldg. Administration	\$53,231,292	75.66%	\$55,622,322	76.61%	\$55,659,283	76.94%	\$54,983,006	76.55%	\$57,021,687	77.43%	\$58,565,763	78.05%	51,860,946	77.25%
General Administration	735,034	1.04%	719,272	0.99%	654,940	0.91%	731,002	1.02%	642,960	0.87%	708,918	0.94%	614,737	0.92%
Business	1,086,754	1.54%	1,078,629	1.49%	1,140,831	1.58%	1,065,351	1.48%	1,057,314	1.44%	1,229,337	1.64%	1,162,990	1.73%
Operation & Maintenance	6,474,053	9.20%	6,637,896	9.14%	6,584,380	9.10%	6,783,638	9.44%	6,822,237	9.26%	6,675,291	8.90%	6,262,916	9.33%
Transportation	5,239,198	7.45%	5,267,029	7.25%	5,179,078	7.16%	5,092,249	7.09%	5,028,266	6.83%	4,570,392	6.09%	4,217,644	6.28%
Central Staff	2,249,669	3.20%	2,247,893	3.10%	2,192,247	3.03%	2,070,821	2.88%	1,880,611	2.55%	2,012,531	2.68%	1,892,992	2.82%
Other	341,669	0.49%	72,922	0.10%	6,580	0.01%	136,616	0.19%	228,008	0.31%	312,604	0.42%	311,581	0.46%
Athletics/Cocurricular	997,969	1.42%	956,913	1.32%	928,334	1.28%	965,875	1.34%	962,166	1.31%	963,059	1.28%	810,932	1.21%
TOTAL EXPENSES	\$70,355,638	100%	\$72,602,876	100%	\$72,345,673	100%	\$71,828,558	100%	\$73,643,249	100%	\$75,037,895	100%	\$67,134,738	100%

EXCESS REVENUE (APPROPRIATIONS)

BEGINNING FUND BAL.	(776,190)	(1,206,960)	577,966	159,994	(3,499,053)	(4,683,668)	(562,910)
ENDING FUND BAL.	6,460,190	5,684,000	4,477,040	\$5,055,006	\$5,215,000	\$1,715,947	(2,967,721)
% of Fund Balance	8.08%	6.17%	6.99%	7.26%	2.33%	-3.95%	-5.26%

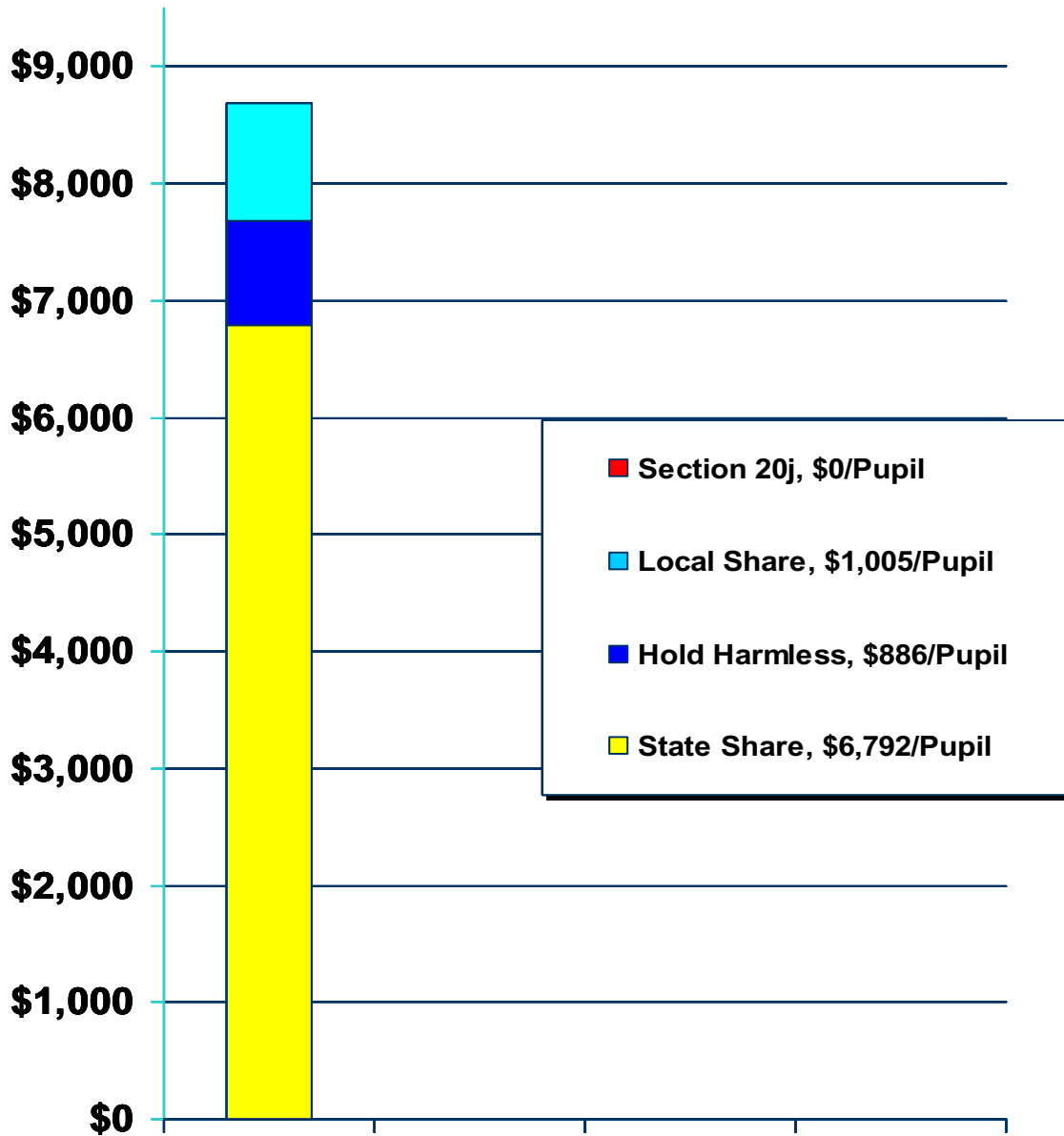
2010-11 GENERAL FUND 7 YEAR BUDGET SUMMARY



2010-11 Foundation Allowance - \$8,683/Pupil

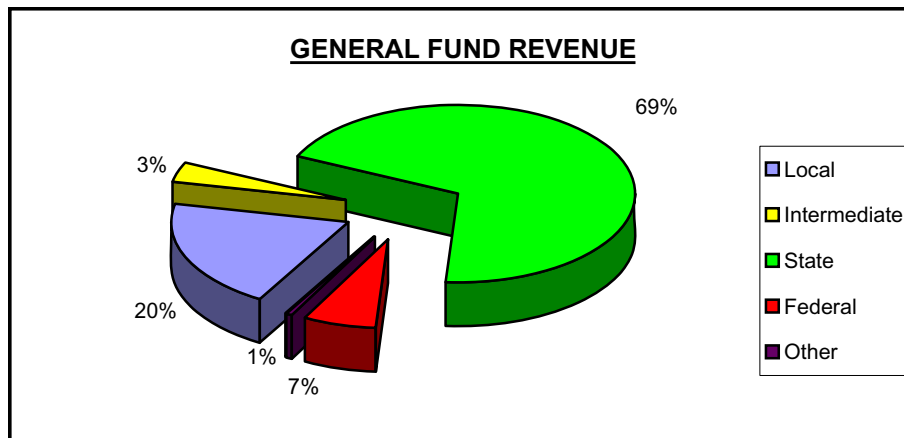
Loss From 2008-09 Is: \$259/Pupil, \$165/Pupil, \$268/Pupil

(Subject To Change, Pending Approval Of 2010-11 School Aid Bill)



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
REVENUE FORECAST BUDGET SUMMARY**

ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
LOCAL SOURCES		
Property Taxes	12,630,304	
Tuition & Fees	186,404	
Investment Income	37,000	
Other Local Revenue	523,306	
TOTAL LOCAL SOURCES	\$13,377,014	20.09%
INTERMEDIATE		
OISD	2,289,924	
TOTAL INTERMEDIATE	\$2,289,924	3.44%
STATE		
State Aid Foundation	41,926,873	
State Aid Categoryals	4,112,328	
State Other	100,000	
TOTAL STATE	\$46,139,201	69.31%
FEDERAL		
Funded Projects	4,377,064	
TOTAL FEDERAL	\$4,377,064	6.57%
OTHER TRANSACTIONS		
Miscellaneous	388,625	
TOTAL OTHER	\$388,625	0.58%
TOTAL REVENUES		\$66,571,828 100.00%



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
REVENUE FORECAST BUDGET DETAIL**

ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
LOCAL SOURCES		
Property Tax Homestead	6,082,829	
Property Tax Non Homestead	6,468,475	
Other Tax Collections	29,000	
Interest on Taxes	50,000	
Alternative Laker Vending	200	
Adult Education Tuition	100,240	
Adult Education Childcare/Misc	3,906	
Summer School Tuition	60,105	
Summer AI Program	11,953	
Cooperative Transportation	10,000	
Investment Income	37,000	
Miscellaneous Revenue	97,278	
Beverage Consortium	11,407	
CE Intramurals	17,250	
Misc Center Program	260,371	
DMC/Auditorium	37,000	
Medicaid Fee For Service	100,000	
TOTAL LOCAL SOURCES	\$13,377,014	20.09%
INTERMEDIATE		
Oakland Intermediate	2,289,924	
TOTAL INTERMEDIATE	\$2,289,924	3.44%
STATE		
State Aid Foundation	41,926,873	
State Aid Categoricals	4,112,328	
State Aid Prior Yr Adj	100,000	
TOTAL STATE	\$46,139,201	69.31%

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
REVENUE FORECAST BUDGET DETAIL**

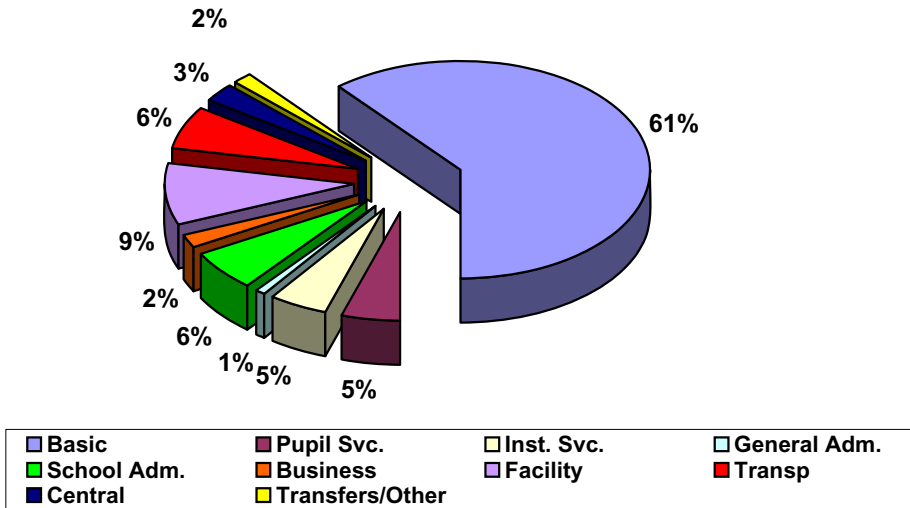
ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
FEDERAL		
Title III - Limited English	63,871	
Title III - Immigrant Student	41,577	
Federal- ARRA Stabilization Grant	1,905,075	
Drug Free	0	
Title I	405,163	
Title II-A Teacher Quality	149,788	
Adult Education-Federal	81,000	
Adult Education Civics Grant	45,000	
Medicaid Outreach/Transportation	9,345	
Safe School Grant	0	
CTE Voc Ed Subgrant/Perkins	0	
94-142 IDEA	1,676,245	
TOTAL FEDERAL	\$4,377,064	6.57%
OTHER TRANSACTIONS		
Sale of Surplus Property	30,600	
Insurance Proceeds	0	
Indirect Costs/Transfers	358,025	
TOTAL OTHER	\$388,625	0.58%
TOTAL REVENUES	\$66,571,828	100.00%
SEPTEMBER ENROLLMENT	6,648	
REVENUE PER PUPIL	\$10,014	

WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE FORECAST BUDGET SUMMARY

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% FUNCTION BUDGET
BASIC INSTRUCTION						
Elementary	9,367,674	5,710,162	394,976	189,332	15,662,144	23.33%
Middle School	4,552,778	2,556,475	136,135	89,185	7,334,573	10.93%
High School/Early College	6,204,491	3,436,391	419,237	154,703	10,214,822	15.22%
Summer School	52,273	12,587	0	1,759	66,619	0.10%
Special Services	3,220,203	2,232,249	353,053	194,267	5,999,772	8.94%
Compensatory Education	527,717	378,943	0	4,000	910,660	1.36%
Voc Ed/Career Dev	365,601	253,168	0	14,553	633,322	0.94%
Adult Education	81,705	18,797	25,050	8,355	133,907	0.20%
Basic Instruction	\$24,372,442	\$14,598,772	\$1,328,451	\$656,154	\$40,955,819	61.01%
SUPPORT SERVICES						
Pupil Services	2,158,262	1,163,407	132,100	6,452	3,460,221	5.15%
Instructional Services	1,766,251	936,236	360,190	256,526	3,319,203	4.94%
General Administration	309,642	131,408	170,262	3,425	614,737	0.92%
School Administration	2,264,968	1,347,988	504,877	7,870	4,125,703	6.15%
Business Services	216,899	506,256	237,935	201,900	1,162,990	1.73%
Facility Operations	1,841,282	1,266,741	1,092,918	2,061,975	6,262,916	9.33%
Transportation	1,831,361	1,836,770	265,152	284,361	4,217,644	6.28%
Central Services	886,844	496,054	486,135	23,959	1,892,992	2.82%
Support Services	\$11,275,509	\$7,684,860	\$3,249,569	\$2,846,468	\$25,056,406	37.32%
TRANSFERS/OTHER						
Athletics/Cocurricular/Other	135,565	60,466	520	925,962	1,122,513	1.67%
Transfers/Other	\$135,565	\$60,466	\$520	\$925,962	\$1,122,513	1.67%
TOTAL EXPENDITURES						
	\$35,783,516	\$22,344,098	\$4,578,540	\$4,428,584	\$67,134,738	100.00%
% OBJECT BUDGET						
	53.30%	33.28%	6.82%	6.60%	100.00%	

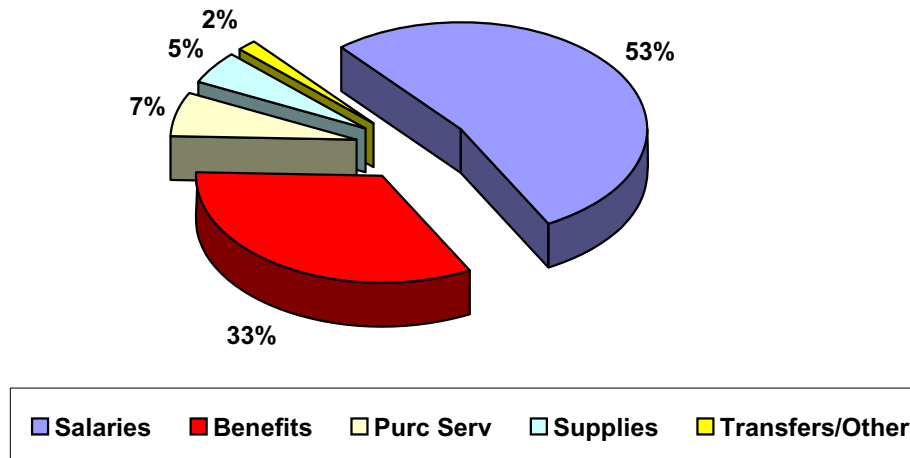
**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND BUDGET**

EXPENDITURES BY FUNCTION CODE



EXPENDITURE DOLLAR	
Basic	\$40,955,819
Pupil Svc.	3,460,221
Inst. Svc.	3,319,203
General Adm.	614,737
School Adm.	4,125,703
Business	1,162,990
Facility	6,262,916
Transp	4,217,644
Central	1,892,992
Transfers/Other	1,122,513
TOTAL	\$67,134,738

EXPENDITURES BY OBJECT CODE



OBJECT DOLLAR	
Salaries	35,783,516
Benefits	22,344,098
Purc Serv	4,578,540
Supplies	3,306,071
Transfers/Other	1,122,513
TOTAL	\$67,134,738

WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
BASIC INSTRUCTION						
ELEMENTARY						
Roosevelt	1,363,103	789,077	56,704	21,045	2,229,929	
Scotch	1,934,664	1,167,288	56,323	59,384	3,217,659	
Green	1,705,456	1,011,317	67,027	27,326	2,811,126	
Ealy	1,560,851	1,000,614	96,943	24,447	2,682,855	
Doherty	1,392,537	912,811	77,743	36,567	2,419,658	
Gretchko	1,411,063	829,055	40,236	20,563	2,300,917	
ELEMENTARY	\$9,367,674	\$5,710,162	\$394,976	\$189,332	\$15,662,144	23.33%
MIDDLE SCHOOL						
Abbott Middle	2,287,443	1,284,706	57,728	45,437	3,675,314	
Orchard Lake	2,265,335	1,271,769	78,407	43,748	3,659,259	
MIDDLE SCHOOL	\$4,552,778	\$2,556,475	\$136,135	\$89,185	\$7,334,573	10.93%
HIGH SCHOOL						
West Bloomfield High	5,643,398	3,109,940	289,426	109,730	9,152,494	
H.S. (Oakland Early College)	275,454	177,678	13,187	12,039	478,358	
Laker Academy	285,639	148,773	116,624	32,934	583,970	
HIGH SCHOOL	\$6,204,491	\$3,436,391	\$419,237	\$154,703	\$10,214,822	15.22%
SUMMER SCHOOL						
West Bloomfield High	52,273	12,587	0	1,759	66,619	
SUMMER SCHOOL	\$52,273	\$12,587	\$0	\$1,759	\$66,619	0.10%
SPECIAL SERVICES						
Roosevelt	189,498	164,670	12,070	10,689	376,927	
Scotch	256,964	197,772	18,736	7,689	481,161	
Green	271,529	194,383	34,207	16,689	516,808	
Ealy	401,100	250,596	47,996	17,189	716,881	
Doherty	196,810	108,947	19,815	12,939	338,511	
Gretchko	139,294	117,326	30,106	80,833	367,559	
Abbott Middle	403,312	303,235	30,455	13,689	750,691	
Orchard Lake Middle	575,472	416,277	50,005	16,689	1,058,443	
West Bloomfield High	786,224	479,043	109,663	17,861	1,392,791	
SPECIAL SERVICES	\$3,220,203	\$2,232,249	\$353,053	\$194,267	\$5,999,772	8.94%

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL**

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
BASIC INSTRUCTION						
COMPENSATORY EDUCATION						
District-Wide (Homeless)	0	0	0	4,000	4,000	
Roosevelt	113,820	79,803	0	0	193,623	
Scotch	14,331	23,033	0	0	37,364	
Green	52,315	41,831	0	0	94,146	
Ealy	111,865	56,626	0	0	168,491	
Doherty	20,656	21,620	0	0	42,276	
Gretchko	7,563	3,837	0	0	11,400	
Abbott Middle	33,216	8,989	0	0	42,205	
Orchard Lake Middle	79,459	78,577	0	0	158,036	
West Bloomfield High	94,492	64,627	0	0	159,119	
COMPENSATORY ED	\$527,717	\$378,943	\$0	\$4,000	\$910,660	1.36%
VOC ED/CAREER DEVELOPMENT						
West Bloomfield High	365,601	253,168	0	14,553	633,322	
VOC ED/CAREER DEV	\$365,601	\$253,168	\$0	\$14,553	\$633,322	0.94%
ADULT EDUCATION						
Adult Education	81,705	18,797	25,050	8,355	133,907	
ADULT ED	\$81,705	\$18,797	\$25,050	\$8,355	\$133,907	0.20%
TOTAL BASIC	\$24,372,442	\$14,598,772	\$1,328,451	\$656,154	\$40,955,819	61.01%

WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
PUPIL SERVICES						
Roosevelt	102,434	60,758	10,200	351	173,743	
Scotch	187,361	93,654	10,200	342	291,557	
Green	118,001	72,748	18,200	1,962	210,911	
Ealy	218,949	121,893	45,880	1,170	387,892	
Doherty	112,265	61,282	18,305	368	192,220	
Gretchko	63,709	40,574	10,000	803	115,086	
Abbott Middle	278,298	150,903	5,105	433	434,739	
Orchard Lake Middle	245,398	137,035	6,105	287	388,825	
WBHS/Laker/Early College	831,847	424,560	8,105	736	1,265,248	
PUPIL SERVICES	\$2,158,262	\$1,163,407	\$132,100	\$6,452	\$3,460,221	5.15%
INSTRUCTIONAL SERVICES						
Instruction Curriculum	344,465	184,086	183,360	30,098	742,009	
Instructional Technology	455,289	184,621	95,458	962	736,330	
Special Services	141,381	85,053	9,931	2,468	238,833	
Roosevelt	67,533	34,171	3,600	41,239	146,543	
Scotch	46,152	32,689	3,600	4,020	86,461	
Green	92,172	53,803	3,600	3,589	153,164	
Ealy	162,593	76,914	3,600	3,707	246,814	
Doherty	92,009	53,695	3,600	3,489	152,793	
Gretchko	11,098	23,273	3,600	3,324	41,295	
Community Service Center	62,900	33,874	404	0	97,178	
Abbott Middle	61,880	29,297	7,100	104,008	202,285	
Orchard Lake Middle	62,917	28,499	3,600	4,988	100,004	
West Bloomfield High	165,862	116,261	38,737	54,634	375,494	
INSTRUCTIONAL SERV	\$1,766,251	\$936,236	\$360,190	\$256,526	\$3,319,203	4.94%
GENERAL ADMINISTRATION						
Board of Education	0	0	118,374	0	118,374	
Superintendent of Schools	301,558	125,213	51,888	3,425	482,084	
Grant Administration	8,084	6,195	0	0	14,279	
GENERAL ADMIN	\$309,642	\$131,408	\$170,262	\$3,425	\$614,737	0.92%

WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
SCHOOL ADMINISTRATION						
Roosevelt	168,874	108,952	3,504	535	281,865	
Scotch	158,530	105,863	3,504	535	268,432	
Green	52,478	58,376	129,769	535	241,158	
Ealy	164,445	85,543	3,504	535	254,027	
Doherty	171,891	110,125	3,504	535	286,055	
Gretchko	66,851	40,816	127,170	535	235,372	
Abbott Middle	264,752	156,104	8,112	1,132	430,100	
Orchard Lake Middle	284,238	146,339	8,112	1,132	439,821	
West Bloomfield High	763,262	445,194	41,698	2,396	1,252,550	
Laker/Early College/Adult Ed.	169,647	90,676	176,000	0	436,323	
SCHOOL ADMIN	\$2,264,968	\$1,347,988	\$504,877	\$7,870	\$4,125,703	6.15%
FISCAL SERVICES						
Business	216,899	506,256	237,935	201,900	1,162,990	
BUSINESS SERVICES	\$216,899	\$506,256	\$237,935	\$201,900	\$1,162,990	1.73%
FACILITY OPERATIONS						
ARRA Title1/IDEA-Indirect Cst	0	0	17,112	0	17,112	
Business	0	0	149,200	0	149,200	
Roosevelt	120,143	67,945	41,317	128,317	357,722	
Scotch	139,912	108,530	49,751	94,630	392,823	
Green	120,566	87,390	49,525	115,889	373,370	
Ealy	106,187	64,178	50,896	117,064	338,325	
Doherty	82,650	39,444	45,978	113,506	281,578	
Gretchko	121,168	85,460	39,063	129,217	374,908	
Abbott Middle	159,835	104,382	61,324	175,508	501,049	
Orchard Lake Middle	197,239	138,953	76,380	185,413	597,985	
WBHS/Laker/Early College	427,878	318,463	314,480	892,005	1,952,826	
District Media Center	0	0	6,394	14,239	20,633	
Facility Operations/Transp.	322,572	219,895	146,066	7,908	696,441	
Admin Service Center	43,132	32,101	45,432	88,279	208,944	
FACILITY OPERATIONS	\$1,841,282	\$1,266,741	\$1,092,918	\$2,061,975	\$6,262,916	9.33%
TRANSPORTATION						
Transportation	1,831,361	1,836,770	265,152	284,361	4,217,644	
TRANSPORTATION	\$1,831,361	\$1,836,770	\$265,152	\$284,361	\$4,217,644	6.28%

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL**

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
CENTRAL SERVICES						
Community Relations	94,731	42,942	55,121	3,012	195,806	
Mgt. Info. Svcs.	186,872	95,745	277,875	475	560,967	
Human Resources	262,535	149,671	43,121	3,454	458,781	
District Media Center	237,176	150,166	35,463	17,018	439,823	
Other Support Services	105,530	57,530	74,555	0	237,615	
CENTRAL SERVICE	\$886,844	\$496,054	\$486,135	\$23,959	\$1,892,992	2.82%
TOTAL SUPPORT	\$11,275,509	\$7,684,860	\$3,249,569	\$2,846,468	\$25,056,406	37.32%
TRANSFERS/OTHER						
Payments-Non-Public School	132,640	59,674	520	0	192,834	
Community Serv-Prnt Involv.	2,925	792	0	5,680	9,397	
Bldg. Renovation-WBHS	0	0	0	109,350	109,350	
Transfer to Athletics	0	0	0	647,146	647,146	
Transfer to CoCurricular	0	0	0	163,786	163,786	
TRANSFERS/OTHER	135,565	60,466	520	925,962	1,122,513	1.67%
TOTAL EXPENDITURES	\$ 35,783,516	\$ 22,344,098	\$ 4,578,540	\$ 4,428,584	\$ 67,134,738	100.00%
% TOTAL BUDGET	53.30%	33.28%	6.82%	6.60%	100.00%	
SEPTEMBER ENROLLMENT					6,648	
EXPENDITURE PER PUPIL					\$10,098	

2010-11 General Operating Fund Expenditures by Function Code

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**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

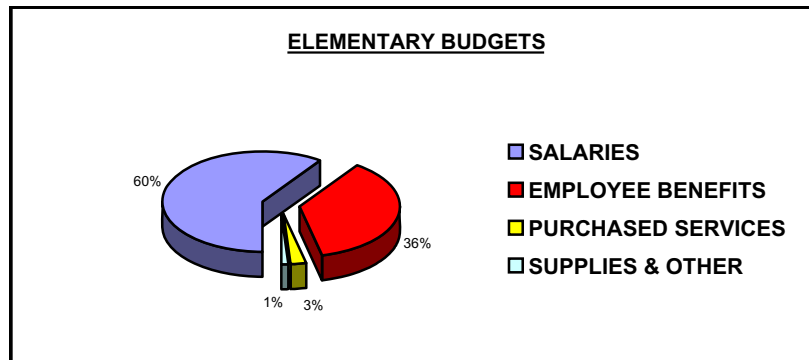
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

ELEMENTARY SCHOOLS

Elementary Education includes learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all pupils which normally are achieved during the elementary school years. Below is a list of elementary schools and the projected costs for kindergarten through fifth grade. Included in salaries and benefits are basic classroom teachers, paraprofessionals, substitute teachers, and supplemental contracts. Also included are instructional supplies and materials and purchased services for copiers and minor equipment repair, etc.

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	448	\$1,363,103	\$789,077	\$56,704	\$21,045	\$2,229,929
Scotch	741	1,934,664	1,167,288	56,323	59,384	3,217,659
Green	513	1,705,456	1,011,317	67,027	27,326	2,811,126
Ealy	529	1,560,851	1,000,614	96,943	24,447	2,682,855
Doherty	514	1,392,537	912,811	77,743	36,567	2,419,658
Gretchko	432	1,411,063	829,055	40,236	20,563	2,300,917
ELEMENTARY	3,177	\$9,367,674	\$5,710,162	\$394,976	\$189,332	\$15,662,144



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

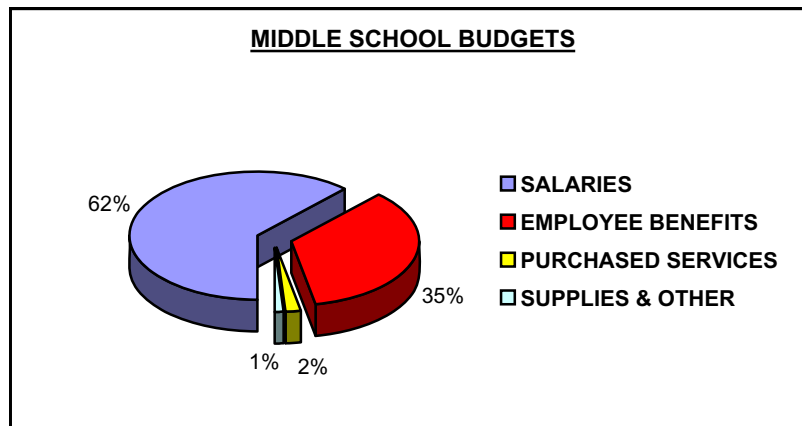
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

MIDDLE SCHOOLS

The two Middle Schools comprise grades six through eight. Middle School includes learning experiences considered needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters which normally are achieved during the middle school years. Included in salaries and benefits are basic classroom teachers, para-professionals, substitute teachers, and supplemental contracts. Also included are instructional supplies and materials and purchased services for copiers, and minor equipment repair, etc.

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Abbott Middle	758	\$2,287,443	\$1,284,706	\$57,728	\$45,437	\$3,675,314
Orchard Lake	763	2,265,335	1,271,769	78,407	43,748	3,659,259
MIDDLE	1,521	\$4,552,778	\$2,556,475	\$136,135	\$89,185	\$7,334,573



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

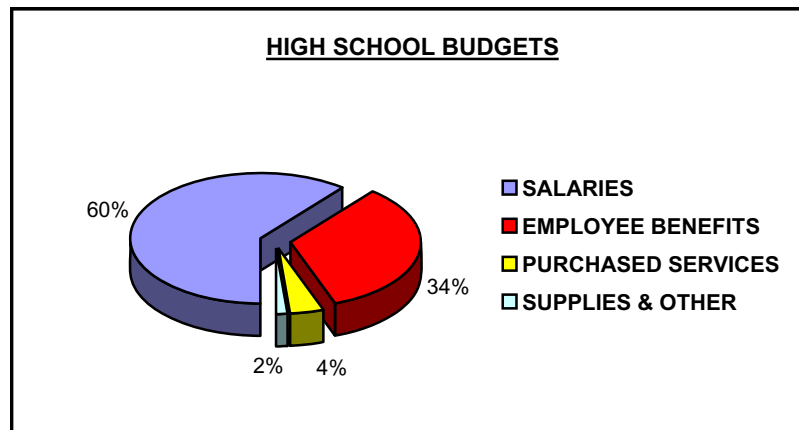
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

HIGH SCHOOL

The High School is comprised of grades nine through twelve and a comprehensive instructional program is offered including advanced placement courses and career exploration opportunities. Early College and the Laker Academy are included in this function. Included in salaries and benefits are basic classroom teachers, para-professionals, substitute teachers, and supplemental contracts. Also included are instructional supplies and materials, purchased services for copiers, and repairs to equipment, etc.

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	1,878	\$5,643,398	\$3,109,940	\$289,426	\$109,730	\$9,152,494
H.S.Oaklnd Early College	183	\$275,454	\$177,678	\$13,187	\$12,039	\$478,358
Laker Academy	72	285,639	148,773	116,624	32,934	583,970
HIGH SCHOOL	2,133	\$6,204,491	\$3,436,391	\$419,237	\$154,703	\$10,214,822



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

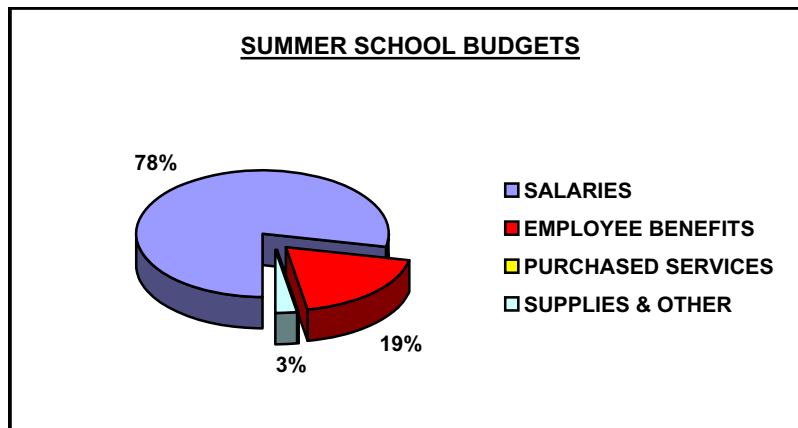
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

SUMMER SCHOOL

Summer school includes basic instructional programs offered in the summer. The summer program is operated at the High School. Included in salaries and benefits are the summer school teaching staff.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	\$52,273	\$12,587	\$0	\$1,759	\$66,619
TOTAL SUMMER	\$52,273	\$12,587	\$0	\$1,759	\$66,619



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

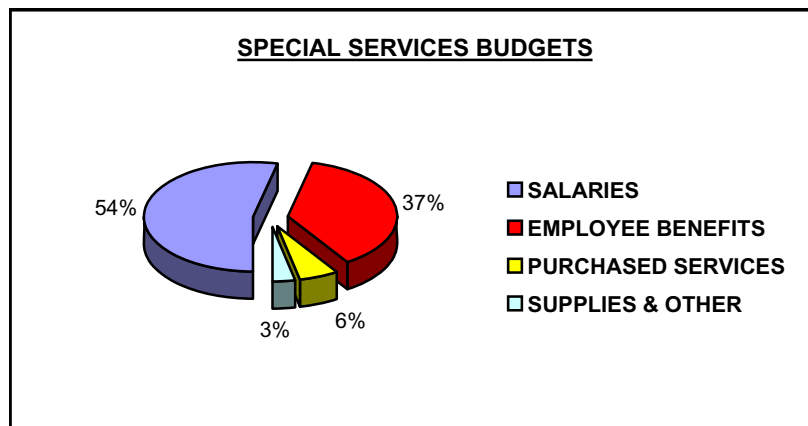
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

SPECIAL SERVICES

Special Services includes instructional activities that are designed primarily to assist pupils having impairments requiring special accommodation. The Special Services programs include preprimary, elementary, middle, and high school services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities, etc.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$189,498	\$164,670	\$12,070	\$10,689	\$376,927
Scotch	256,964	197,772	18,736	7,689	481,161
Green	271,529	194,383	34,207	16,689	516,808
Ealy	401,100	250,596	47,996	17,189	716,881
Doherty	196,810	108,947	19,815	12,939	338,511
Gretchko	139,294	117,326	30,106	80,833	367,559
Abbott Middle	403,312	303,235	30,455	13,689	750,691
Orchard Lake Middle	575,472	416,277	50,005	16,689	1,058,443
West Bloomfield High	786,224	479,043	109,663	17,861	1,392,791
TOTAL SPECIAL SERVICES	\$3,220,203	\$2,232,249	\$353,053	\$194,267	\$5,999,772



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

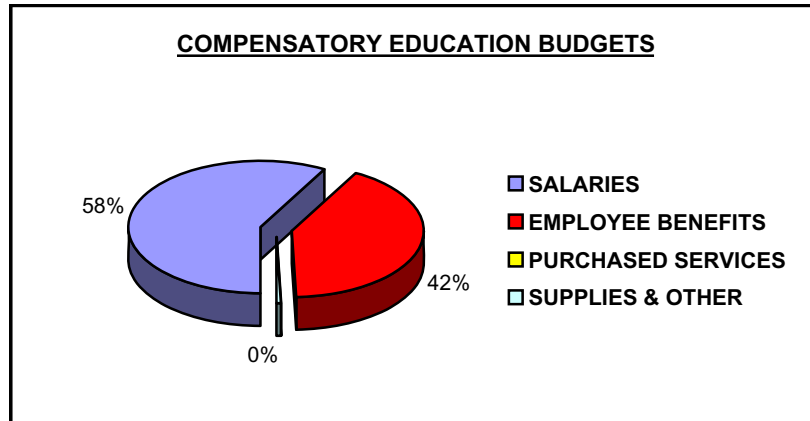
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

COMPENSATORY EDUCATION

Compensatory Education includes instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence. Included in this function is Title I, Title II, and Bilingual Education. Included in salaries and benefits are basic classroom teachers, para-professionals, and substitute teachers. Funds are also allocated for supplies-materials.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
District-Wide (Homeless)	\$0	\$0	\$0	\$4,000	\$4,000
Roosevelt	113,820	79,803	0	0	\$193,623
Scotch	14,331	23,033	0	0	37,364
Green	52,315	41,831	0	0	94,146
Ealy	111,865	56,626	0	0	168,491
Gretchko	20,656	21,620	0	0	42,276
Doherty	7,563	3,837	0	0	11,400
Abbott Middle	33,216	8,989	0	0	42,205
Orchard Lake Middle	79,459	78,577	0	0	158,036
West Bloomfield High	94,492	64,627	0	0	159,119
TOTAL COMPENSATORY	\$527,717	\$378,943	\$0	\$4,000	\$910,660



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

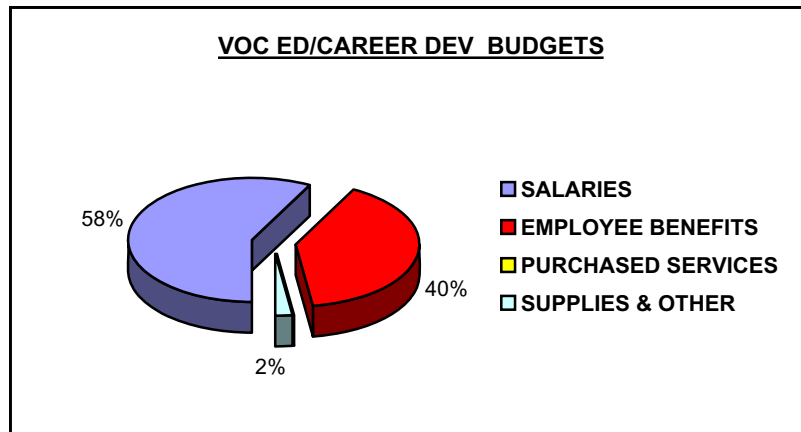
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

VOC ED/CAREER DEVELOPMENT

Vocational Education includes career development and technical instructional activities which provide laboratory or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject. Vocational Education programs prepare students for competencies required in a recognized occupation.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	365,601	253,168	0	14,553	633,322
TOTAL VOC ED/CAREER DEV	\$365,601	\$253,168	\$0	\$14,553	\$633,322



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

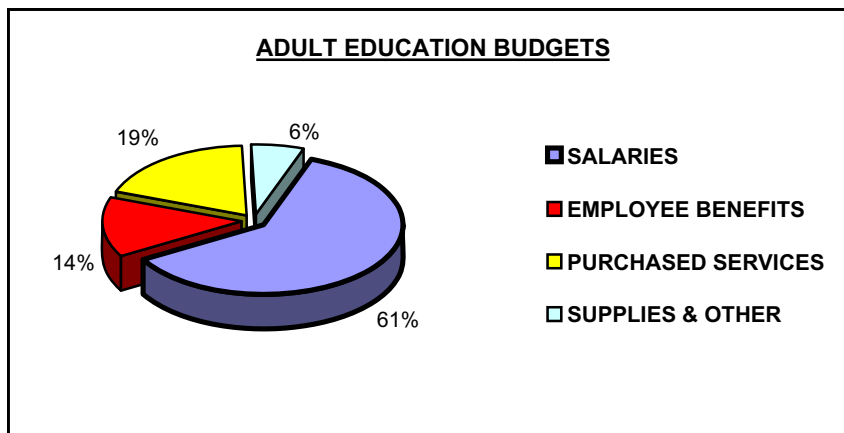
BASIC INSTRUCTION

Basic instruction includes activities dealing directly with the teaching of students.

ADULT EDUCATION

Adult Education includes learning experiences designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; to attain a high school diploma and to enrich the aesthetic qualities of life.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Adult Education	\$81,705	\$18,797	\$25,050	\$8,355	\$133,907
TOTAL ADULT ED	\$81,705	\$18,797	\$25,050	\$8,355	\$133,907



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

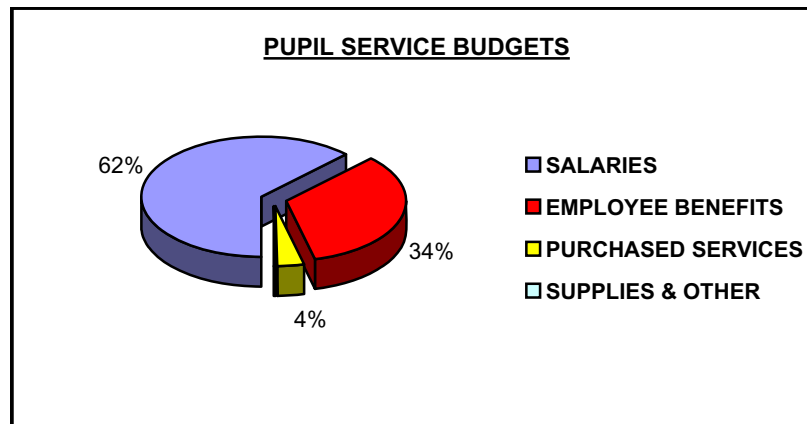
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

PUPIL SERVICES

Pupil Support Services consist of those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process. Included as part of this category are attendance, guidance, health, psychological, speech, social work, visual aid, teacher consultants, and student testing.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$ 102,434	\$ 60,758	\$ 10,200	\$ 351	\$ 173,743
Scotch	187,361	93,654	10,200	342	291,557
Green	118,001	72,748	18,200	1,962	210,911
Ealy	218,949	121,893	45,880	1,170	387,892
Doherty	112,265	61,282	18,305	368	192,220
Gretchko	63,709	40,574	10,000	803	115,086
Abbott Middle	278,298	150,903	5,105	433	434,739
Orchard Lake Middle	245,398	137,035	6,105	287	388,825
WBHS/Laker/Early College	831,847	424,560	8,105	736	1,265,248
TOTAL PUPIL SERV	\$2,158,262	\$1,163,407	\$132,100	\$6,452	\$3,460,221



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

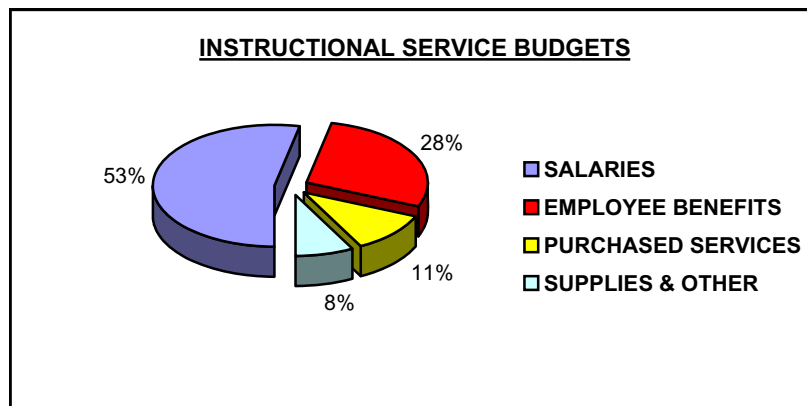
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

INSTRUCTIONAL SERVICES

Instructional Support Services consist of activities associated with assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, inservice training for instructional staff, and operation of school district media centers.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Instruction Curriculum	\$344,465	\$184,086	\$183,360	\$30,098	\$742,009
Instructional Technology	455,289	184,621	95,458	962	736,330
Special Services	141,381	85,053	9,931	2,468	238,833
Roosevelt	67,533	34,171	3,600	41,239	146,543
Scotch	46,152	32,689	3,600	4,020	86,461
Green	92,172	53,803	3,600	3,589	153,164
Ealy	162,593	76,914	3,600	3,707	246,814
Doherty	92,009	53,695	3,600	3,489	152,793
Gretchko	11,098	23,273	3,600	3,324	41,295
Community Service Center	62,900	33,874	404	0	97,178
Abbott Middle	61,880	29,297	7,100	104,008	202,285
Orchard Lake Middle	62,917	28,499	3,600	4,988	100,004
West Bloomfield High	165,862	116,261	38,737	54,634	375,494
TOTAL INSTRUCTIONAL	\$1,766,251	\$936,236	\$360,190	\$256,526	\$3,319,203



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

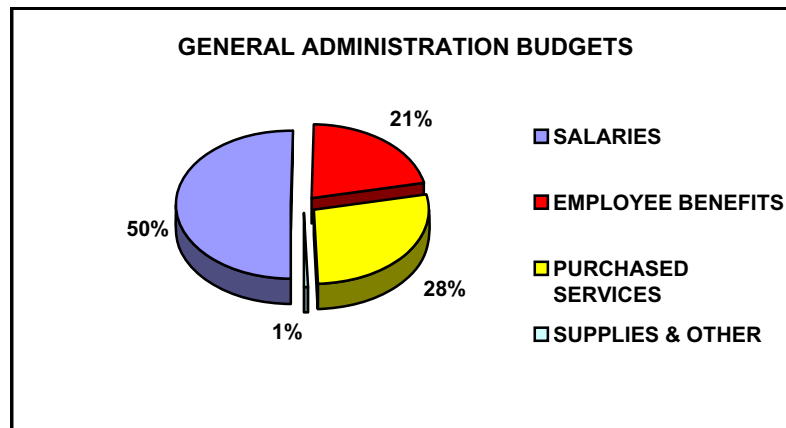
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

GENERAL ADMINISTRATION

General Administration consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. It includes the Board of Education and Office of the Superintendent. Also included in purchased services are legal services, audit services, and school election costs.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Board of Education	\$0	\$0	\$118,374	\$0	\$118,374
Superintendent of Schools	301,558	125,213	51,888	3,425	482,084
Grant Administration	8,084	6,195	0	0	14,279
TOTAL GENERAL	\$309,642	\$131,408	\$170,262	\$3,425	\$614,737



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

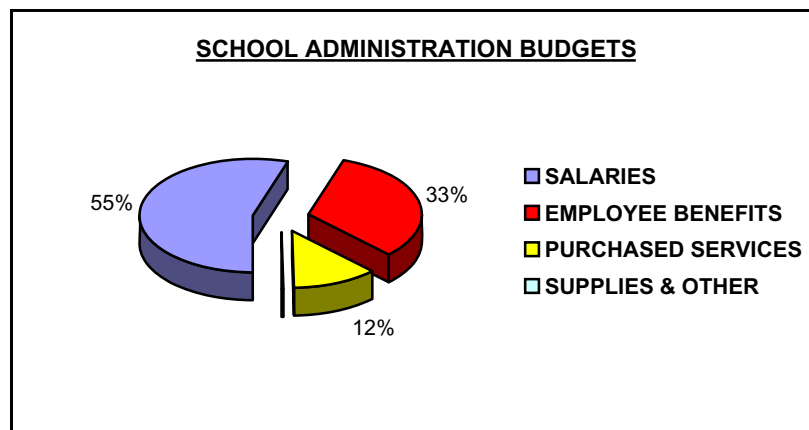
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

SCHOOL ADMINISTRATION

School Administration consists of those activities concerned with overall administrative responsibility for a single school. Included are salaries and employee benefits for the principals, assistant principals and their clerical staff. Dual Enrollment, graduation and commencement expenditures are included as part of the purchased service category for the High School.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$168,874	\$108,952	\$3,504	\$535	\$281,865
Scotch	158,530	105,863	3,504	535	268,432
Green	52,478	58,376	129,769	535	241,158
Ealy	164,445	85,543	3,504	535	254,027
Doherty	171,891	110,125	3,504	535	286,055
Gretchko	66,851	40,816	127,170	535	235,372
Abbott Middle	264,752	156,104	8,112	1,132	430,100
Orchard Lake Middle	284,238	146,339	8,112	1,132	439,821
West Bloomfield High	763,262	445,194	41,698	2,396	1,252,550
Laker/Early College/Adult Ed.	169,647	90,676	176,000	0	436,323
TOTAL SCHOOL ADMIN	\$2,264,968	\$1,347,988	\$504,877	\$7,870	\$4,125,703



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

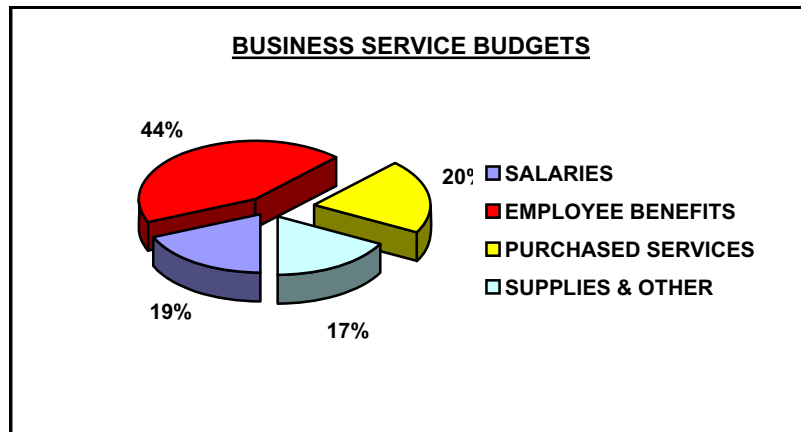
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

BUSINESS

Business & Central Services consists of those activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, postage and copy machine expenses. Also included are refunds for property taxes and abatements.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Business	\$216,899	\$506,256	\$237,935	\$201,900	\$1,162,990
TOTAL BUSINESS	\$216,899	\$506,256	\$237,935	\$201,900	\$1,162,990



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

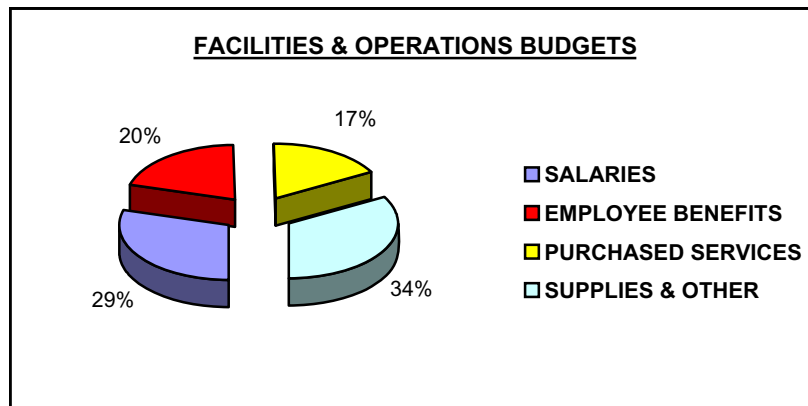
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

FACILITY OPERATIONS

Facilities & Operations consists of those activities concerned with keeping the physical plant open and comfortable and safe for students and staff, and maintaining the grounds, buildings, and equipment in an effective working condition and state of repair. All utility expenditures such as electricity, heating, water, waste and trash disposal are part of operations. Insurance on general property, public liability insurance, errors and omissions, and school security are also included in this section.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
ARRA Title1/IDEA-Indirect Cst	\$0	\$0	\$17,112	\$0	\$17,112
Business	0	0	149,200	0	149,200
Roosevelt	120,143	67,945	41,317	128,317	357,722
Scotch	139,912	108,530	49,751	94,630	392,823
Green	120,566	87,390	49,525	115,889	373,370
Ealy	106,187	64,178	50,896	117,064	338,325
Doherty	82,650	39,444	45,978	113,506	281,578
Gretchko	121,168	85,460	39,063	129,217	374,908
Abbott Middle	159,835	104,382	61,324	175,508	501,049
Orchard Lake Middle	197,239	138,953	76,380	185,413	597,985
WBHS/Laker/Early College	427,878	318,463	314,480	892,005	1,952,826
District Media Center	0	0	6,394	14,239	20,633
Facility Operations/Transp.	322,572	219,895	146,066	7,908	696,441
Admin Service Center	43,132	32,101	45,432	88,279	208,944
TOTAL FACILITIES	\$1,841,282	\$1,266,741	\$1,092,918	\$2,061,975	\$6,262,916



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

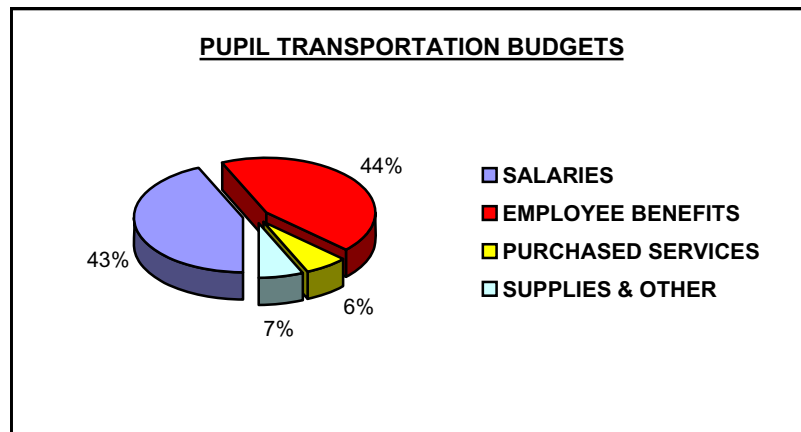
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

PUPIL TRANSPORTATION

Pupil Transportation services consists of those activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation is included such as bus driver certification, bus attendants, routing, dispatching and servicing and repair of vehicles.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Transportation	\$1,831,361	\$1,836,770	\$265,152	\$284,361	\$4,217,644
TOTAL TRANSPORTATION	\$1,831,361	\$1,836,770	\$265,152	\$284,361	\$4,217,644



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

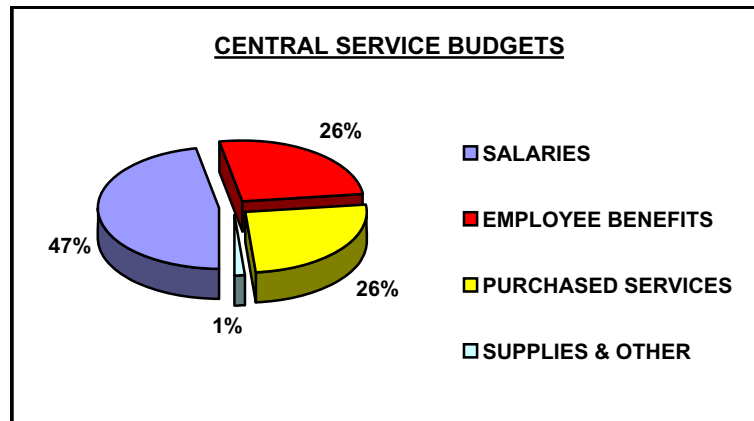
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

CENTRAL SERVICES

Central Services include activities other than general administration which support each of the other instructional and support service programs. Included in this category is: Information Services, Human Resources, Management Information Services, and operation of the District Media Center.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Community Relations	\$94,731	\$42,942	\$55,121	\$3,012	\$195,806
Mgt. Info. Svcs.	186,872	95,745	277,875	475	560,967
Human Resources	262,535	149,671	43,121	3,454	458,781
District Media Center	237,176	150,166	35,463	17,018	439,823
Non/Other Public Schools	105,530	57,530	74,555	0	237,615
TOTAL CENTRAL	\$886,844	\$496,054	\$486,135	\$23,959	\$1,892,992



**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

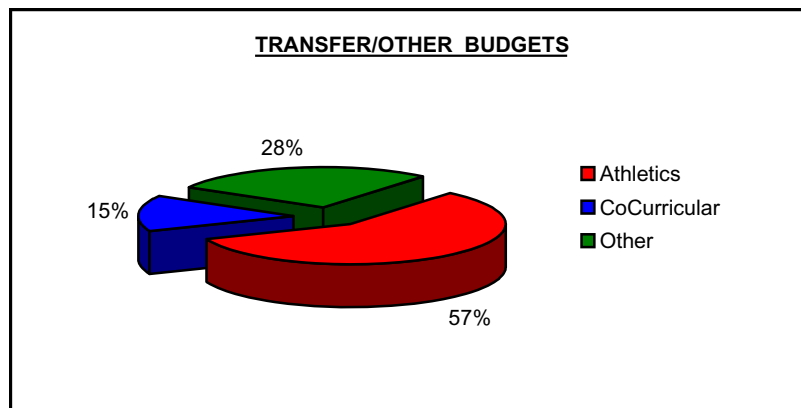
SUPPORT SERVICES

Support services provide administrative, technical, and logistical support to enhance instruction.

TRANSFERS/OTHER

Transfers are modifications from one fund to another fund within the school district. The transfers below are from the general fund to support Athletics and cocurricular programs.

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Other	\$135,565	\$60,466	\$520	\$115,030	\$311,581
Transfer to Athletics	0	0	0	647,146	\$647,146
Transfer to CoCurricular	0	0	0	163,786	\$163,786
TOTAL TRANSFERS/OTHER	\$135,565	\$60,466	\$520	\$925,962	\$1,122,513



2010-11 CENTER PROGRAM FUND

The district operates center programs on behalf of the Oakland Intermediate School District. The Autistic Impaired Program is operated at Doherty and Ealy Elementary Schools, Orchard Lake Middle School and West Bloomfield High School. The district operates a Severely Emotionally Impaired Program at Roosevelt Elementary School.

The budget for these programs for 2010-11 is \$3,027,182. The programs are funded by tuition, which is billed by the Intermediate School District to the resident school districts who have students enrolled in the program. The district also receives State School Aid special education funding for these programs.

The district will also begin the operation of an Adult Post Secondary Program at the J & S Office Building on Orchard Lake Road. It is expected that approximately 15 students will begin the program. The budget for the post secondary program will be presented for amendment to the Board of Education in the Fall of 2010.

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 SPECIAL EDUCATION FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

CENTER PROGRAMS

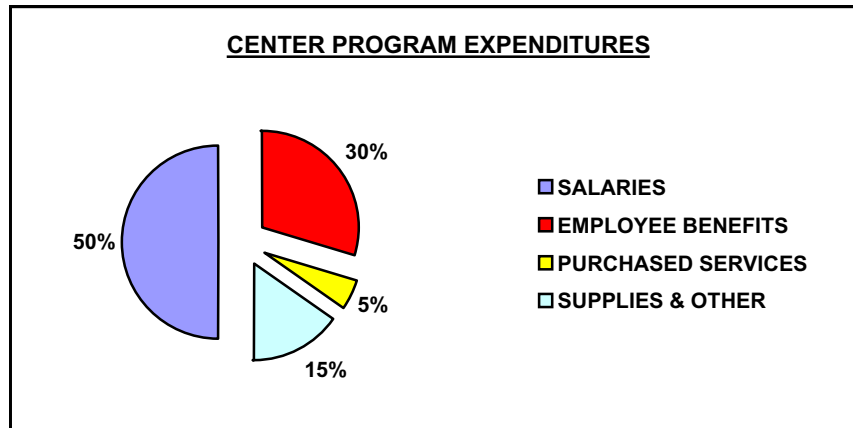
The Center Programs consist of the Autistic Impaired Programs which are operated at Ealy Elementary, Doherty Elementary, Orchard Lake Middle, and West Bloomfield High School and the Emotionally Impaired Program which is operated at Roosevelt Elementary. The West Bloomfield School District operates these center programs on behalf of Oakland Intermediate School District.

REVENUES

PROGRAM	STATE	OISD	TOTAL
Autistic	\$681,509	\$1,610,763	\$2,292,272
Emotionally Impaired	195,489	539,421	734,910
TOTAL REVENUE	\$876,998	\$2,150,184	\$3,027,182

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Instruction	\$1,020,328	\$683,466	\$58,600	\$207,042	\$1,969,436
Supporting Services	490,748	217,384	97,820	251,794	1,057,746
TOTAL EXPENDITURES	\$1,511,076	\$900,850	\$156,420	\$458,836	\$3,027,182



2010-11 DEBT RETIREMENT FUND

Principal and interest of the school district's outstanding bond issues are paid from the Debt Retirement Fund. 7.45 mills are required to be levied to pay the district's debt service of \$13,983,350. The district's total outstanding debt, principal and interest, is \$132,520,011 and will not be fully paid off until May 1, 2027.

A complete schedule of the district's outstanding debt, both principal and interest, follows in this section of the budget. Also included in this section is a schedule of direct and overlapping debt and that of municipalities that are located within the school district.

The district's current bond rating is: Baa1, Moody's Investor Service.

ARRA Qualified School Construction Bonds

This past year, the school district applied for \$15 million from the Federal American Recovery Reinvestment Act (ARRA) Qualified School Construction Bond Program. The bonds were sold this past May 2010 at an interest cost to the school district of less than one percent. The millage requirement necessary to pay the principal and interest in 2010-11 is .04 mills (four hundredths' of a mill). Authorization to levy the millage comes from voter approval on May 5, 2009, of a \$24 million bond issue for facility upgrades, energy projects, technology, and equipment including school buses. In that the district has sold \$15 million of the bonds, \$9 million still remains to be sold at a future date for district technology, equipment, and school buses.

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 DEBT RETIREMENT FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

DEBT RETIREMENT FUND

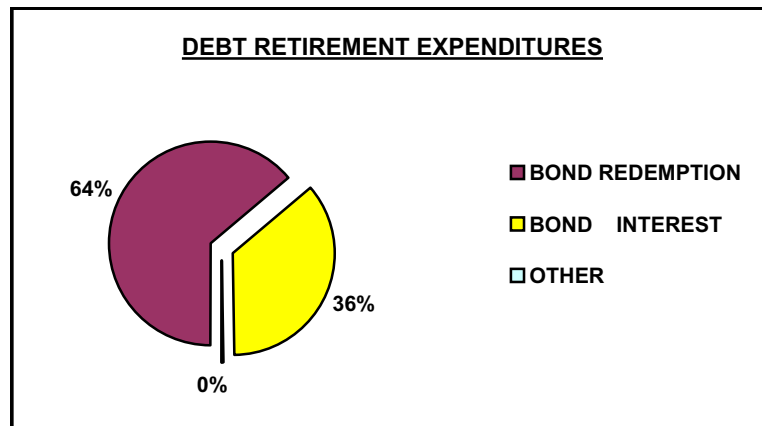
The Debt Retirement Funds are used to record tax and interest revenue and the payment of interest, principal and other expenditures on long-term debt.

REVENUES

	TAX COLLECTIONS	INTEREST OTHER	TOTAL
Local	\$13,325,788	\$790,123	\$14,115,911
TOTAL REVENUE	\$13,325,788	\$790,123	\$14,115,911

EXPENDITURES

	BOND REDEMPTION	BOND INTEREST	OTHER	TOTAL
Debt Retirement	\$8,950,000	\$4,986,043	\$47,307	\$13,983,350
TOTAL EXPENDITURES	\$8,950,000	\$4,986,043	\$47,307	\$13,983,350

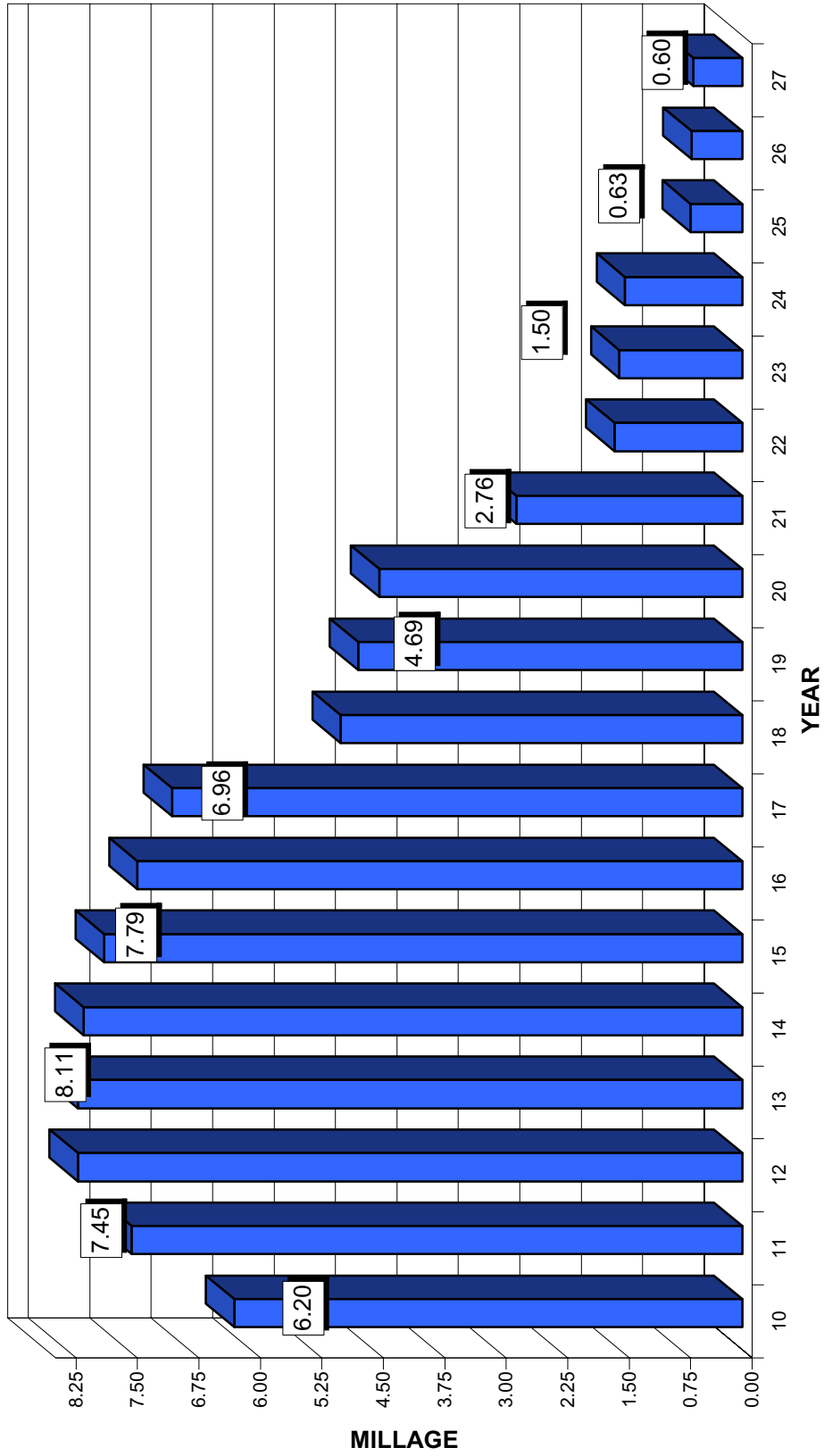


**WEST BLOOMFIELD SCHOOL DISTRICT
OUTSTANDING SCHOOL CAPITAL PROJECT BONDS
PROJECTED DEBT TAX MILLAGE REQUIREMENTS**

YEAR	TOTAL ALL DEBT	TAXABLE VALUATION	GROWTH RATE	TOTAL MILLS
May 1, 2011	13,300,788	1,785,340,680	-13.30%	7.45
May 1, 2012	13,034,772	1,606,806,612	-10.00%	8.11
May 1, 2013	13,034,772	1,606,806,612	0.00%	8.11
May 1, 2014	13,047,572	1,622,874,678	1.00%	8.04
May 1, 2015	12,893,669	1,655,332,172	2.00%	7.79
May 1, 2016	12,462,569	1,688,438,815	2.00%	7.38
May 1, 2017	11,988,056	1,722,207,591	2.00%	6.96
May 1, 2018	8,611,313	1,756,651,743	2.00%	4.90
May 1, 2019	8,398,400	1,791,784,778	2.00%	4.69
May 1, 2020	8,104,850	1,827,620,474	2.00%	4.43
May 1, 2021	5,136,900	1,864,172,883	2.00%	2.76
May 1, 2022	2,965,050	1,901,456,341	2.00%	1.56
May 1, 2023	2,907,050	1,939,485,468	2.00%	1.50
May 1, 2024	2,834,500	1,978,275,177	2.00%	1.43
May 1, 2025	1,262,250	2,017,840,681	2.00%	0.63
May 1, 2026	1,275,000	2,058,197,494	2.00%	0.62
May 1, 2027	1,262,500	2,099,361,444	2.00%	0.60
	<u>132,520,011</u>			

Please Note: The millage required may need to be adjusted based on the collection of taxes, taxable valuation growth, delinquencies, payments from the county delinquent tax revolving fund, cash on hand, and investment earnings.

**WEST BLOOMFIELD SCHOOL DISTRICT
PROJECTED DEBT TAX MILLAGE
2010 - 2027**



**WEST BLOOMFIELD SCHOOL DISTRICT
SCHEDULE OF OUTSTANDING SCHOOL BONDS**

DATE	AMOUNT	FINAL PAYMENT	DESCRIPTION	MILLS
1993	\$26 Million	May 1, 2014	Refinancing & consolidation of existing bond issues, construction of new primary school, additions and remodeling of buildings, technology, and purchase of equipment and school buses & refunding of bonds.	3.49 Mills
1996	\$25 Million	May 1, 2017	Erecting, equipping, furnishing, and remodeling of school buildings and additions; improving playgrounds and athletic fields, technology & purchase of school buses and refinancing existing debt in 2006 and 2009.	1.15 Mills
2000	\$52 Million	May 1, 2021	Erecting, equipping, and furnishing additions to school buildings; remodeling of school buildings and additions; re-equipping playgrounds and athletic fields, technology systems, purchase of school buses and refinancing existing debt in 2001 and 2005.	2.00 Mills
2004	\$23 Million	May 1, 2024	Remodeling, equipping, and refurbishing school buildings; erecting and furnishing additions to school buildings; technology and equipment and purchase of school buses.	.76 Mills
2009	\$24 Million	May 1, 2027	Acquiring and installing technology, remodeling and re-equipping school buildings, improving sites and purchase of school buses.	.05 Mills

**WEST BLOOMFIELD SCHOOL DISTRICT
SCHEDULE OF DIRECT AND OVERLAPPING DEBT**

DIRECT DEBT	AMOUNT OUTSTANDING
General Obligation Bonds	\$132,520,011
Total Direct Debt	<u>\$132,520,011</u>

OVERLAPPING DEBT	% *	
Keego Harbor	100.00	\$2,115,000
City of Orchard Lake Village	85.65	4,971,983
City of Sylvan Lake	15.84	879,120
West Bloomfield Township	40.51	8,204,306
Oakland County	3.30	3,236,296
Oakland ISD	3.31	1,652,849
Oakland Community College	3.32	199,366
Total Overlapping Debt		<u>\$21,258,920</u>
Total Direct And Overlapping Debt		<u><u>\$153,778,931</u></u>

* Source: Municipal Advisory Council of Michigan

DEBT RATIOS		
Direct Debt		Direct and Overlapping
Per Capita **	\$3,810	\$4,422
Taxable Value ***	6.44%	7.47%

* Percent of municipal debt within West Bloomfield School District

** Based on estimated population of 34,778

*** Based on 2009 taxable valuation of \$2,059,164,490

2010-11 COMMUNITY SERVICE FUND

The Community Service Fund includes funding for a variety of academic support classes, recreation and enrichment programs, aquatics, early childhood education and school-age childcare programs. The budget for the 2010-11 school year is \$2,565,578.

Programs included in the community service fund are Preschool Academy, Kids Klub, youth/teen year-round recreation and enrichment, the summer camp program, school break camps, and facility rentals. Facility use includes rentals by Michigan State University, religious affiliations, cultural groups, youth sports leagues and local citizens.

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 COMMUNITY SERVICE FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

COMMUNITY SERVICE

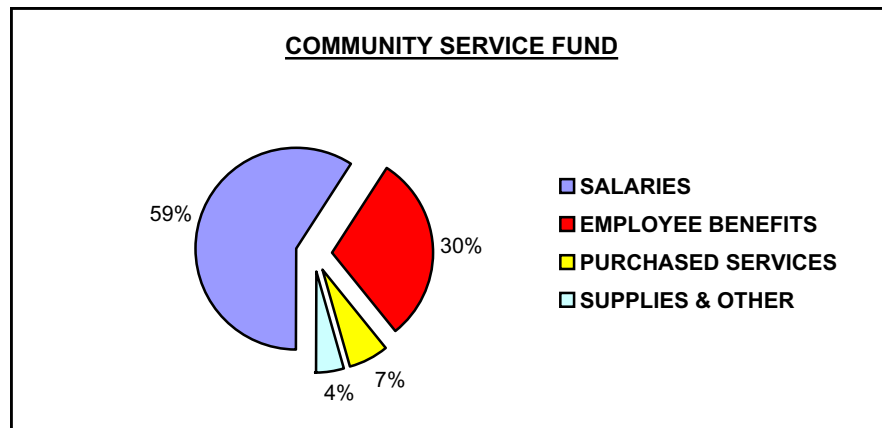
The Community Service Fund contains funding and appropriations for various enrichment and recreation and early childhood programs. Community education is also responsible for K-12 instructional programs that are found in the general operating fund. These programs include: Adult Education; Early options; and various state and federal grants.

REVENUES

PROGRAM	Local	TOTAL
Enrichment & Recreation	\$685,578	\$685,578
Early Childhood	1,880,000	1,880,000
TOTAL REVENUE	\$2,565,578	\$2,565,578

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Enrichment & Recreation	\$405,517	\$172,390	\$111,243	\$100,500	\$789,650
Early Childhood	1,109,192	597,307	57,900	11,529	1,775,928
TOTAL EXPENDITURES	\$1,514,709	\$769,697	\$169,143	\$112,029	\$2,565,578



2010-11 ATHLETICS & COCURRICULAR FUND

The Athletic and Cocurricular Fund record transactions for the operation of athletic and cocurricular programs at West Bloomfield High School, Abbott and Orchard Lake Middle Schools. Cocurricular programs include band, drama, and other extra curricular student activities.

The Athletic & Cocurricular Fund requires a transfer from the general fund of \$810,932 to support programs and activities. \$262,538 in estimated revenue will be generated through gate receipts, and the pay to participate program.

The athletic and cocurricular budgets follow on the next pages.

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 ATHLETIC-COCURRICULAR FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

ATHLETIC - COCURRICULAR

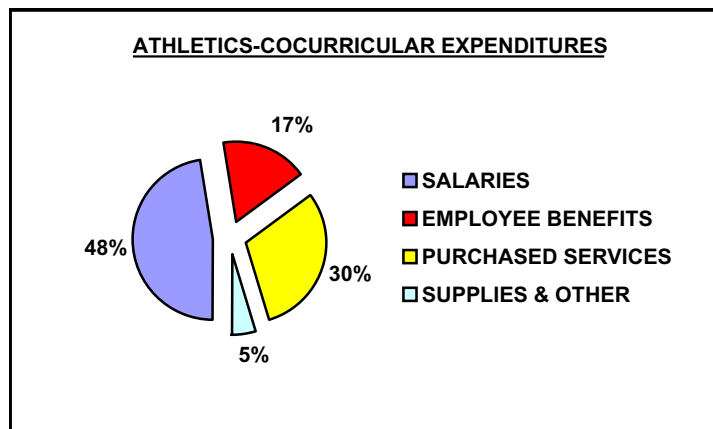
The Athletic-Cocurricular fund includes all athletic and cocurricular programs operated primarily at the West Bloomfield High School, Abbott and Orchard Lake Middle Schools. Cocurricular programs include band, drama, and other extra curricular student activities.

REVENUES

PROGRAM	LOCAL	TRANSFERS	TOTAL
Athletics	\$240,739	\$647,146	\$887,885
Cocurricular	21,799	163,786	185,585
TOTAL REVENUE	\$262,538	\$810,932	\$1,073,470

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Athletics	\$393,494	\$154,444	\$304,903	\$35,044	\$887,885
Cocurricular	116,766	31,708	22,102	15,009	185,585
TOTAL EXPENDITURES	\$510,260	\$186,152	\$327,005	\$50,053	\$1,073,470



ATHLETIC - COCURRICULAR PROGRAMS

ACCOUNT DESCRIPTION		FORECAST
Athletics Gate Receipts		32,837
Athletics Pay to Participate		207,902
Cocurricular Gate Receipts		11,549
Cocurricular Pay to Participate		10,250
Transfers		810,932
TOTAL REVENUES		\$ 1,073,470
COCURRICULAR EXPENDITURES	Participation	
Debate	25	6,838
Drama	135	23,194
Forensics	26	8,770
Instrumental Music	147	37,853
Vocal Music	145	5,925
Musical/Filmfest	60	20,872
Orchestra	95	7,101
Newspaper	25	7,697
Student Activities	1,386	54,058
Student Government	40	4,885
WBLD	0	243
Yearbook	28	8,149
TOTAL COCURRICULAR	2,112	185,585
ATHLETICS EXPENDITURES		
General Athletics	-	350,385
Hockey	26	13,019
Football	190	64,148
Baseball	50	22,212
Basketball Boys	110	39,210
Basketball Girls	102	42,460
Cheerleading	119	48,053
Cross Country	70	17,894
Golf Boys	18	11,112
Golf Girls	19	10,551
Ski	26	8,222
Soccer Boys	60	17,564
Soccer Girls	40	16,051
Softball	34	17,139
Swim Boys	32	28,915
Swim Girls	27	17,638
Tennis Boys	51	9,980
Tennis Girls	34	9,558
Volleyball	115	34,232
Wrestling	53	25,408
Facilitator	-	12,223
Track	300	55,437
Pom Pon	65	16,474
TOTAL ATHLETICS	1,541	887,885
TOTAL EXPENDITURES	3,653	\$ 1,073,470

2010-11 NUTRITION FUND

The Nutrition Fund records the revenue and expenditures from the sale of breakfast and lunches to students and staffs at all grade levels and buildings. The nutrition fund is self-supporting with no subsidy required from the general operating fund. The budget for the 2010-11 school year is estimated at \$2,095,618 and includes salaries, benefits, food purchases, and equipment.

Participation in the program remains high at all grade levels due to extensive menu offerings and staff participation. Catering events also provide another source of revenue for the program and providing student lunches at Our Lady of Refuge which has also adds to program revenue. The district also participates in the Oakland-Genesee County Schools Beverage Consortium which features Pepsi products.

At the May 24th Board of Education Meeting, the Board entered into a shared services arrangement with the Oakland Intermediate School District for a Food Service Consultant. The Food Service Consultant will work half-time for the school district and half-time for Oakland Schools. This shared arrangement is a great example of collaboration and cost sharing of two governmental agencies.

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 NUTRITION FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

NUTRITION FUND

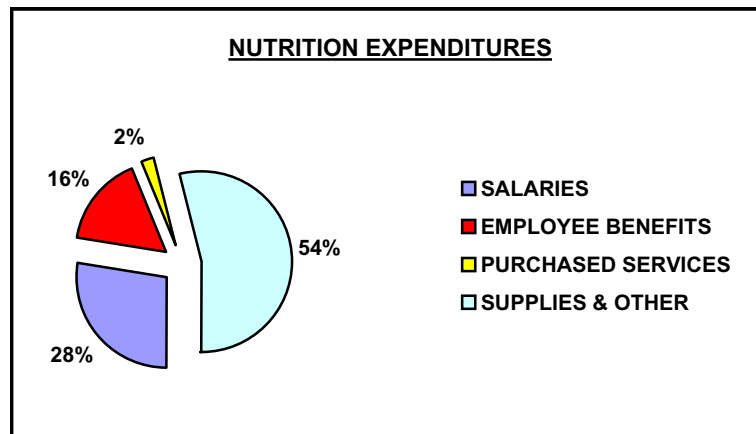
The Nutrition Fund accounts for the sale of breakfast and lunches to students and staff at all grade levels and buildings.

REVENUES

	SALES	STATE	FEDERAL	TOTAL
Nutrition	\$1,331,455	\$74,783	\$689,380	\$2,095,618
TOTAL REVENUE	\$1,331,455	\$74,783	\$689,380	\$2,095,618

EXPENDITURES

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Nutrition	\$577,443	\$342,639	\$47,374	\$1,128,162	\$2,095,618
TOTAL EXPENDITURES	\$577,443	\$342,639	\$47,374	\$1,128,162	\$2,095,618



2010-11 CAPITAL PROJECTS FUND

The Capital Projects Fund currently records revenues and expenditures from the proceeds of the sale of the 2004 building and site bonds.

The 2004 bond issue has been used for the following projects:

- Remodeling
- Construction
- Site Improvements
- Temperature Controls & Energy Improvements
- Technology
- School Buses
- Furniture & Equipment

The district has also taken delivery of the \$15 million in Qualified School Construction Bonds. These funds will be used over the next 36 months for facility upgrades such as roofs and restrooms; energy conservation projects; classroom renovations; and school site projects. A tentative budget breakdown by school building and facility follows on the next page.

Capital Projects Fund
Qualified School Construction Bonds
Tentative Project Summary Report
Building Renovations, Energy and Site Improvements

<u>Building/Facility</u>	<u>Project Cost</u>
West Bloomfield High School	\$7,012,000
Abbott Middle School	1,098,000
Orchard Lake Middle School	1,481,000
Doherty	889,000
Ealy	410,000
Green	1,440,000
Gretchko	189,000
Roosevelt	996,000
Scotch	755,000
ACS Building	612,000
Transportation/Operations	105,000
District Media Center	13,000
Tentative Project Cost	<u><u>\$15,000,000</u></u>

Proposed 2010-11 Budget

**INFORMATIONAL
SECTION**

**WEST BLOOMFIELD SCHOOL DISTRICT
TAXABLE VALUE
1997 - 2010**

YEAR	WEST BLOOMFIELD		KEEGO HARBOR	SYLVAN LAKE		ORCHARD LAKE		DISTRICT TOTAL	OPERATING MILLS	DEBT MILLS	TOTAL LEVY
1997-ALL PROPERTY	1,072,388,016	58,122,240	9,615,190	191,761,660	1,331,887,106	5.1603	4.2000	9.3603			
1997-NON-HOMESTEAD	189,942,146	25,061,520	3,928,950	34,183,080	253,115,696	12.8397		12.8397			
1998-ALL PROPERTY	1,138,534,762	61,219,130	11,292,420	204,190,130	1,415,236,442	*4.6207	4.2000	8.8207			
1998-NON-HOMESTEAD	204,655,382	26,520,460	4,890,180	39,376,970	275,442,992	13.3793		13.3793			
1999-ALL PROPERTY	1,193,892,761	63,895,007	11,904,200	215,272,200	1,484,964,168	*4.5985	4.0500	8.6485			
1999-NON-HOMESTEAD	211,925,026	27,322,838	5,309,910	39,677,460	284,235,234	13.4015		13.4015			
2000-ALL PROPERTY	1,241,567,812	66,661,107	12,151,200	229,402,680	1,549,782,799	*4.2711	5.4900	9.7611			
2000-NON-HOMESTEAD	209,171,004	27,115,941	5,112,840	41,717,600	283,117,385	13.7055		13.7055			
2001-ALL PROPERTY	1,323,183,067	72,555,018	12,782,140	244,725,860	1,653,246,085	*4.2711	6.3400	10.6111			
2001-NON-HOMESTEAD	220,485,303	28,930,375	5,573,300	41,735,770	296,724,748	13.5221		13.5221			
2002-ALL PROPERTY	1,398,044,881	77,297,414	13,421,560	260,338,480	1,749,102,335	*4.0524	6.3400	10.3924			
2002-NON-HOMESTEAD	225,821,395	30,059,015	5,839,600	42,917,630	304,637,640	13.5646		13.5646			
2003-ALL PROPERTY	1,449,060,056	81,122,963	14,026,210	270,810,370	1,815,019,599	*3.9724	6.3400	10.3124			
2003-NON-HOMESTEAD	230,408,691	32,056,465	5,700,150	41,738,030	309,903,336	13.6446		13.6446			
2004-ALL PROPERTY	1,511,457,372	85,295,727	14,532,571	284,643,965	1,895,929,635	*3.9426	6.3400	10.2826			
2004-NON-HOMESTEAD	234,035,600	32,693,625	6,509,731	39,963,925	313,202,881	14.0574		14.0574			
2005-ALL PROPERTY	1,564,730,800	93,063,720	15,489,090	298,359,850	1,971,643,460	*3.7162	6.3400	10.0562			
2005-NON-HOMESTEAD	241,704,560	38,289,770	6,925,490	43,701,380	330,621,200	14.2838		14.2838			
2006-ALL PROPERTY	1,639,847,920	105,163,830	16,454,280	319,625,170	2,081,091,200	*3.4756	6.2400	9.7156			
2006-NON-HOMESTEAD	256,018,460	41,966,720	6,744,170	51,042,340	355,771,690	14.4002		14.4002			
2007-ALL PROPERTY	1,703,698,390	114,810,190	16,857,230	334,416,300	2,169,782,110	*3.3717	6.2000	9.5717			
2007-NON-HOMESTEAD	285,952,960	45,203,810	7,106,290	51,508,560	389,771,620	14.4880		14.4880			
2008-ALL PROPERTY	1,691,913,180	115,894,820	16,723,100	338,600,610	2,163,131,710	*3.2079	6.2000	9.4079			
2008-NON-HOMESTEAD	282,571,860	43,748,880	6,159,830	50,417,210	382,897,780	14.6518		14.6518			
2009-ALL PROPERTY	1,606,543,640	108,400,370	16,410,850	327,809,630	2,059,164,490	*3.7878	6.2000	9.9878			
2009-NON-HOMESTEAD	293,619,700	47,644,280	7,141,110	49,354,020	397,759,110	14.0719		14.0719			
2010-ALL PROPERTY	1,379,278,710	95,465,730	15,542,800	295,053,440	1,785,340,680	*4.2386	7.4500	11.6886			
2010-NONHOMESTED	267,357,390	40,857,570	6,529,440	47,438,330	362,182,730	13.6211		13.6211			

* Reduced Per MCL 380.1211 (3)

**WEST BLOOMFIELD SCHOOL DISTRICT
2010 TAXABLE VALUATION
BY PROPERTY CLASS**

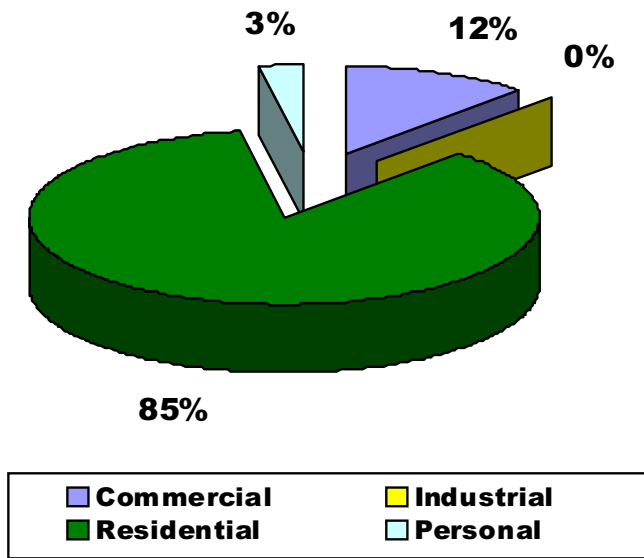
ALL PROPERTY

SCHOOL DISTRICT TAXING UNIT	DISTRICT TOTAL	100 AGRICULTURAL	200 COMMERCIAL	300 INDUSTRIAL	400 RESIDENTIAL	600 DEVELOPMENTAL	900 PERSONAL PROPERTY
WEST BLOOMFIELD	1,379,278,710	0	176,021,820	120,720	1,161,765,840	0	41,370,330
ORCHARD LAKE	295,053,440	0	13,195,750	197,220	278,027,270	0	3,633,200
KEEGO HARBOR	95,465,730	0	20,702,590	0	71,819,020	0	2,944,120
SYLVAN LAKE	15,542,800	0	1,407,380	2,727,310	10,637,620	0	770,490
TOTAL	1,785,340,680	0	211,327,540	3,045,250	1,522,249,750	0	48,718,140
PERCENT	100.00	0	11.84	0.17	85.26	0.00	2.73

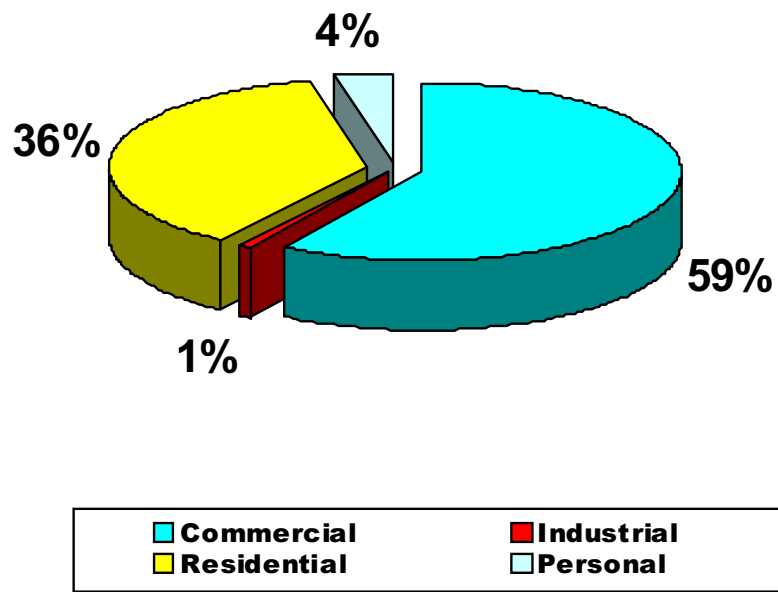
NON-HOMESTEAD PROPERTY

SCHOOL DISTRICT TAXING UNIT	DISTRICT TOTAL	100 AGRICULTURAL	200 COMMERCIAL	300 INDUSTRIAL	400 RESIDENTIAL	600 DEVELOPMENTAL	900 PERSONAL PROPERTY
WEST BLOOMFIELD	267,402,450	0	176,021,820	120,720	80,764,080	0	10,495,830
ORCHARD LAKE	43,723,091	0	13,195,750	197,220	28,868,661	0	1,461,460
KEEGO HARBOR	40,875,188	0	20,600,280	0	18,953,948	0	1,320,960
SYLVAN LAKE	5,961,150	0	1,407,380	2,727,310	1,675,190	0	151,270
TOTAL	357,961,879	0	211,225,230	3,045,250	130,261,879	0	13,429,520
PERCENT	100.00	0	59.01	0.85	36.39	0.00	3.75

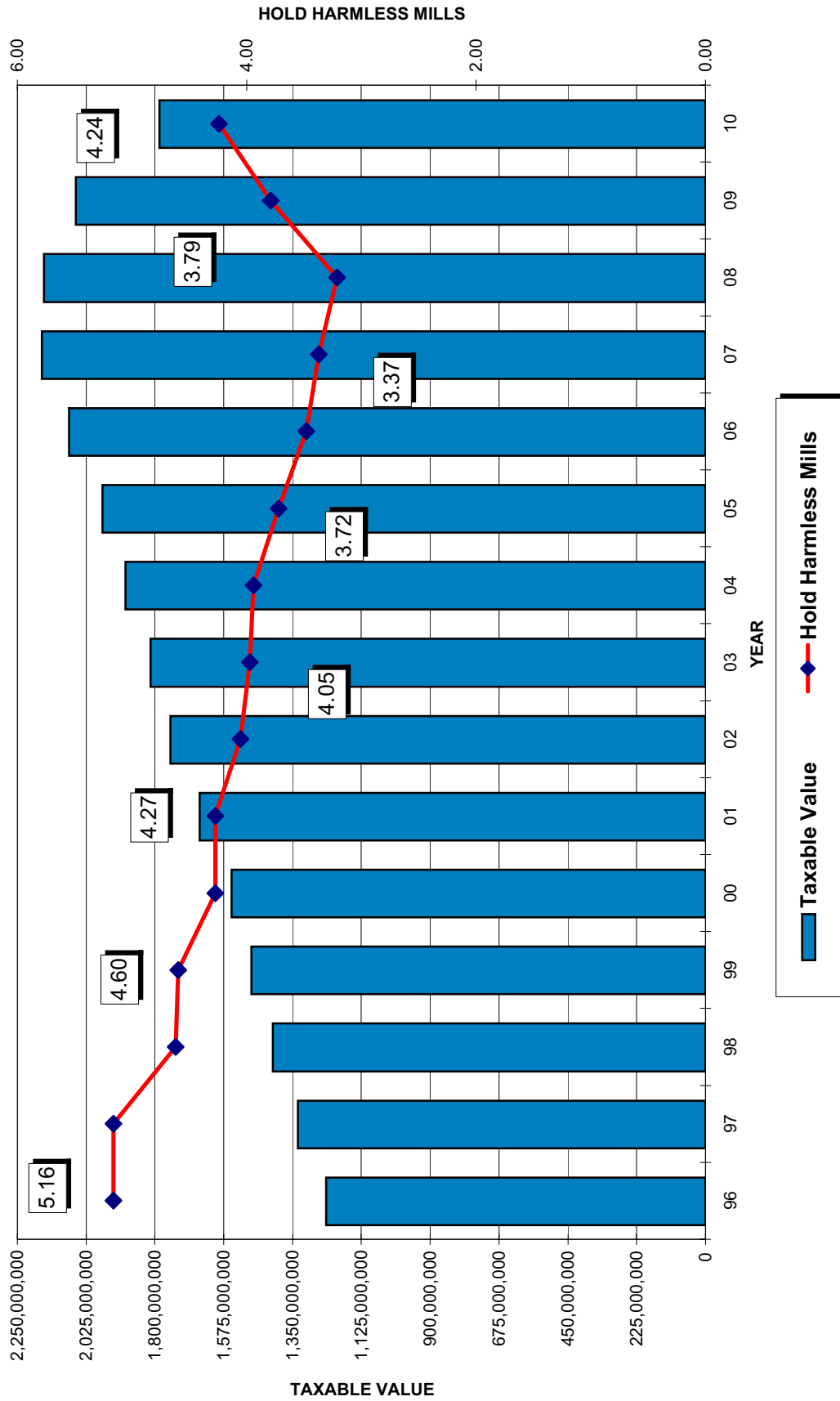
**WEST BLOOMFIELD SCHOOL DISTRICT
2010 TAV % ALL PROPERTY BY CLASS**



**WEST BLOOMFIELD SCHOOL DISTRICT
2010 % NON-HOMESTEAD PROPERTY BY CLASS**



**WEST BLOOMFIELD SCHOOL DISTRICT
TAXABLE VALUE & HOLD HARMLESS MILLAGE
1996 - 2010**



**WEST BLOOMFIELD SCHOOL DISTRICT
TRUTH-IN-TAXATION CALCULATION
MILLAGE REDUCTION FRACTION CALCULATION
2010 TAX YEAR**

HEADLEE FORMULA:

$$\text{MRF} = \frac{2009 \text{ Taxable Value} - \text{Losses} \times 0.997}{2010 \text{ Taxable Value} - \text{Additions}}$$

HEADLEE CALCULATION ALL PROPERTY:

$$\text{MRF} = \frac{2,059,164,490 - 8,621,902 \times 0.997}{1,785,340,680 - 31,931,537} = \frac{2,044,390,960}{1,753,409,143} = \mathbf{1.1660} = \mathbf{1.0000}$$

HEADLEE CALCULATION NON-HOMESTEAD PROPERTY:

$$\text{MRF} = \frac{389,947,740 - 1,399,245 \times 0.997}{362,182,740 - 7,308,350} = \frac{387,382,850}{354,874,390} = \mathbf{1.0916} = \mathbf{1.0000}$$

TRUTH-IN-TAXATION FORMULA:

$$\text{BTRF} = \frac{2009 \text{ Taxable Value} - \text{Losses}}{2010 \text{ Taxable Value} - \text{Additions}}$$

TRUTH-IN-TAXATION CALCULATION ALL PROPERTY:

$$\text{BTRF} = \frac{2,059,164,490 - 8,621,902}{1,785,340,680 - 31,931,537} = \frac{2,050,542,588}{1,753,409,143} = \mathbf{1.1695} = \mathbf{1.0000}$$

TRUTH-IN-TAXATION CALCULATION NON-HOMESTEAD PROPERTY:

$$\text{BTRF} = \frac{389,947,740 - 1,399,245}{362,182,740 - 7,308,350} = \frac{388,548,495}{354,874,390} = \mathbf{1.0949} = \mathbf{1.0000}$$

SUMMARY OF MILLAGE RATES TO BE LEVIED

DATE OF ELECTION	ORIGINAL VOTED MILLAGE	2009 LEVIED MILLAGE	2010 REDUCTION FACTOR	2010 AUTHORIZED LEVY	2010 ACTUAL LEVY	PURPOSE OF MILLAGE
06-14-04	5.1603	3.7878*	1.0000	5.1098	4.2386*	Hold Harmless
06-14-04	18.0000	17.8597	1.0000	17.8597	17.8597	Non-Homestead
10-19-93	Unlimited	2.7600	1.0000	3.4900	3.4900	Bond Issue
10-07-96	Unlimited	1.0300	1.0000	1.1500	1.1500	Bond Issue
04-10-00	Unlimited	1.7900	1.0000	2.0000	2.0000	Bond Issue
06-14-04	Unlimited	0.6200	1.0000	0.7600	0.7600	Bond Issue
05-05-09	Unlimited	0.0000	1.0000	0.0500	0.0500	Bond Issue
TOTAL DISTRICT LEVY		27.8475			29.5483	

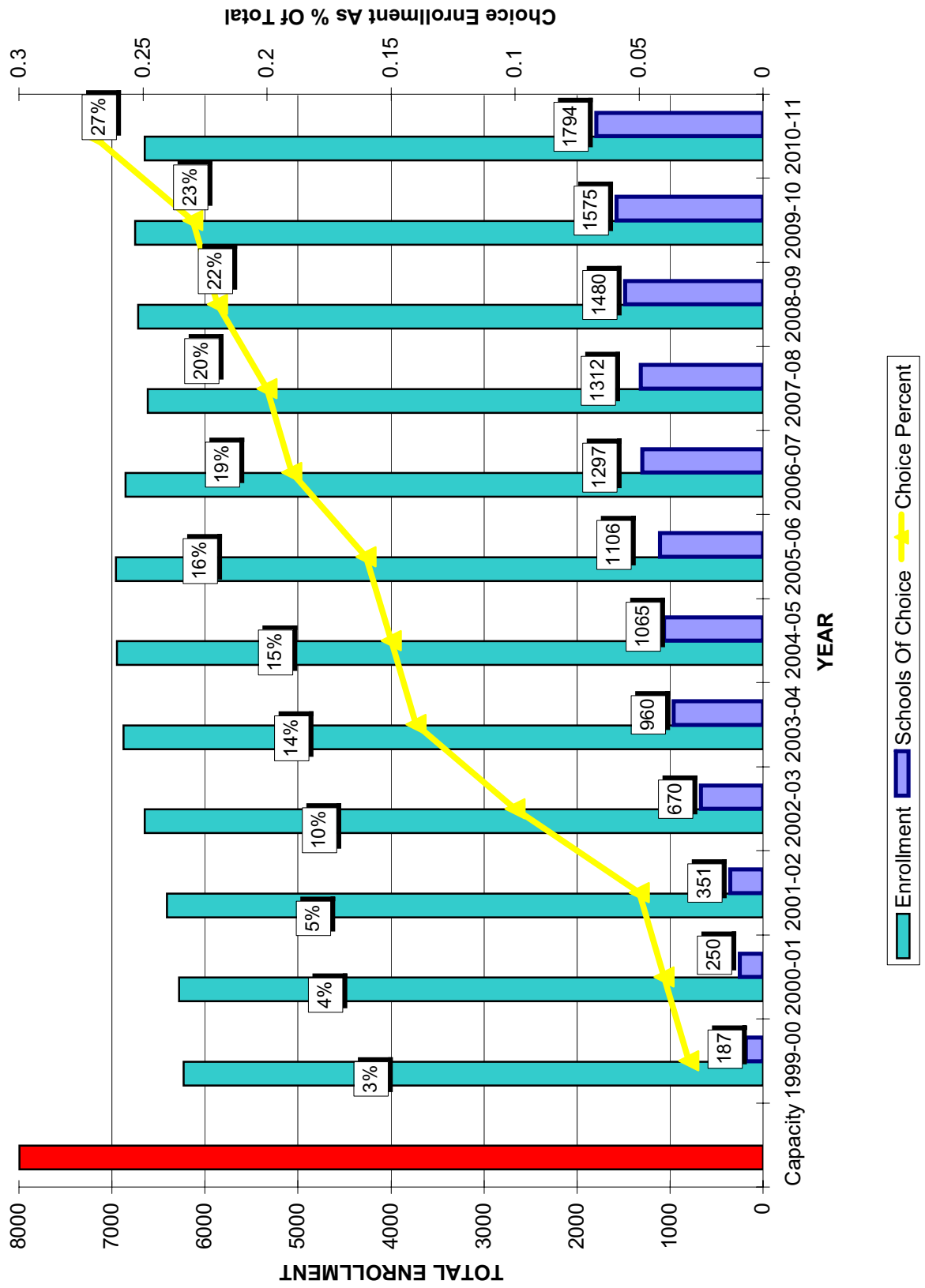
* REDUCED PER MCL 380.1211 (3)

WEST BLOOMFIELD SCHOOL DISTRICT
ENROLLMENT FORECAST - SEPTEMBER COUNT - K-12 PROGRAM
Count Does Not Include Oakland Early College or Refugee *
2010 - 2011

BUILDING	CAPACITY	1999-00 ACTUAL	2000-01 ACTUAL	2001-02 ACTUAL	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 FORECAST
ROOSEVELT	425	376	352	359	398	398	407	406	408	416	444	463	448
SCOTCH	750	622	633	610	661	703	713	715	697	680	698	705	741
GREEN	650	517	528	513	524	553	554	558	547	526	547	530	513
EALY	825	526	544	536	575	582	565	557	530	524	549	541	529
DOHERTY	600	442	432	482	515	521	523	508	511	488	514	527	514
GRETCHKO	500	328	327	369	393	409	392	405	408	384	408	450	432
ELEMENTARY	3750	2811	2816	2869	3066	3166	3154	3149	3101	3018	3160	3216	3177
ABBOTT	925	851	893	829	804	772	783	778	762	767	747	773	758
OLMS	900	621	647	728	748	809	841	821	829	793	800	781	763
MIDDLE SCHOOL	1825	1472	1540	1557	1552	1581	1624	1599	1591	1560	1547	1554	1521
WBHS	2300	1869	1846	1876	1927	2033	2065	2100	2055	1959	1953	1909	1878
HIGH SCHOOL	2300	1869	1846	1876	1927	2033	2065	2100	2055	1959	1953	1909	1878
Laker Academy	120	76	78	108	102	97	103	110	108	80	57	72	72
GRAND TOTAL	7995	6228	6280	6410	6647	6877	6946	6958	6855	6617	6717	6751	6648
INC. PRIOR YEAR		41	52	130	237	230	69	12	-103	-238	100	34	-103
% INC. PRIOR YEAR		0.66	0.83	2.07	3.70	3.46	1.00	0.17	-1.48	-3.47	1.51	0.51	-1.53
CUMULATIVE SOC		187	250	351	670	960	1065	1106	1297	1312	1480	1575	1794

* OEC Enrollment Is Estimated At 183 For 2010-11
 Refugee Enrollment Is Estimated At 30 For 2010-11

**WEST BLOOMFIELD SCHOOL DISTRICT
ENROLLMENT COMPARISON
1999-00 THROUGH 2010-11 Estimated**



**West Bloomfield School District
Enrollment History - State Aid Calculation
1994-95 To 2010-11 (estimated)**

Year	February	September	Blended	Blended Change	Feb to Sep Change	Sep to Feb Change	Feb to Feb Change	Sep to Sep Change	Sep to Sep % change
1994-95	5,240	5,365	5,303		125				
1995-96	5,342	5,587	5,465	162	245	-23	102	222	4.14
1996-97	5,543	5,698	5,621	156	155	-44	201	111	1.99
1997-98	5,692	6,019	5,888	268	327	-6	149	321	5.63
1998-99	5,985	6,187	6,106	218	202	-34	293	168	2.79
1999-00	6,179	6,228	6,216	110	49	-8	194	41	0.66
2000-01	6,222	6,280	6,268	53	58	-6	43	52	0.83
2001-02	6,296	6,410	6,387	119	114	16	74	130	2.07
2002-03	6,406	6,647	6,599	212	241	-4	110	237	3.70
2003-04	6,596	6,877	6,821	222	281	-51	190	230	3.46
2004-05	6,828	6,946	6,917	96	118	-49	232	69	1.00
2005-06	6,919	6,958	6,948	32	39	-27	91	12	0.17
2006-07	6,912	6,855	6,869	-79	-57	-46	-7	-103	-1.48
2007-08	6,781	6,643	6,678	-192	-138	-74	-131	-212	-3.09
2008-09	6,639	6,845	6,794	116	206	-4	-142	202	3.04
2009-10	6,849	6,923	6,905	111	74	4	210	78	1.14
2010-11 *	6,881	6,861	6,866	-39	-20	-42	32	-62	-0.90

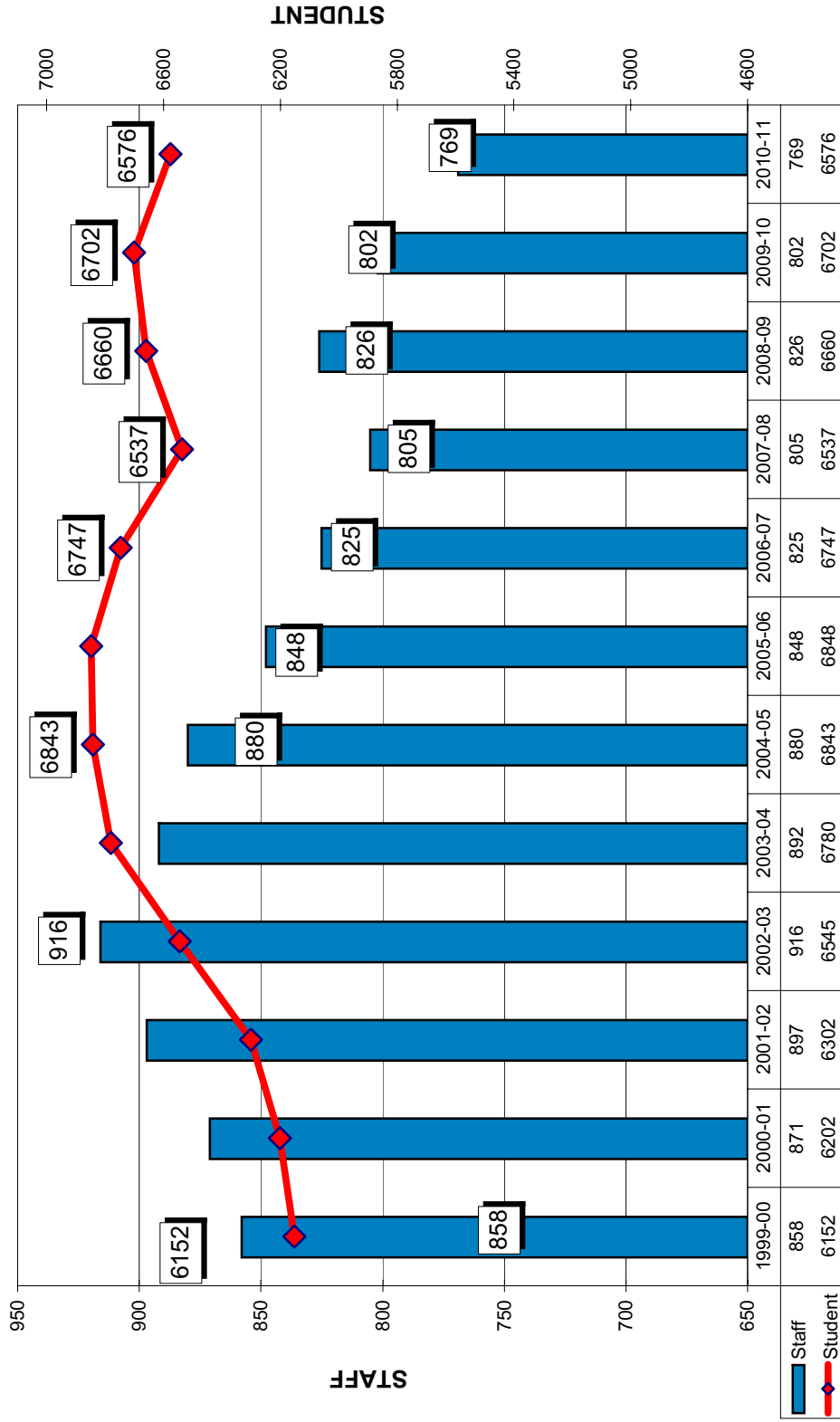
* Estimated

Blended Percentages	February	September
1994-97	50%	50%
1997-99	40%	60%
1999-00	25%	75%
2000-04	20%	80%
2004-11	25%	75%

**WEST BLOOMFIELD SCHOOL DISTRICT
STAFF COMPARISON BY UNIT
EMPLOYEE COUNT**
(Not including Laker Academy, OEC, Refuge)

UNIT	2007-2008 Actual F.T.E.	2008-2009 Actual F.T.E.	2009-2010 Actual F.T.E.	2010-2011 Estimated F.T.E.
Teachers	423	440.90	412.60	388
CMMT Unit	58	56	54	52
Transportation	85	81	75	65
Secretaries	50	50	49	48
Paraprofessionals	110	121	136	142
Cafeteria	34	33	33	33
Administration (TMA)	19	20	19	18
Administration (Central Office)	5	4	4	4
Crossing Guards	11	10	10	10
Supervisors	6	6	6	6
Administrative Assts.	3	3	2	2
Executive Assistant	1	1	1	1
TOTAL STAFF	805	825.90	801.60	769
Student Enrollment:	6,537	6,660	6,702	6,576

STAFF COUNT & STUDENT ENROLLMENT 1999-00 To 2010-11



**West Bloomfield School District
CPI, Foundation Allowance, Retirement Rate, Health Insurance
1994-95 To 2010-11 (estimated)**

Year	CPI %	Foundation Allowance	\$ Increase	% Increase	Retirement Rate	Rate Change	% Increase	Health Premium	\$ Increase	% Increase
1994-95	2.80	\$ 7,385			14.21			\$ 8,078		
1995-96	2.80	7,538	\$ 153	2.07	14.56	0.35	2.46	7,767	\$ (311)	-3.85
1996-97	2.80	7,693	155	2.06	15.17	0.61	4.19	7,800	33	0.42
1997-98	2.70	7,847	154	2.00	11.12	-4.05	-26.70	8,122	322	4.13
1998-99	1.60	7,847	-	0.00	10.77	-0.35	-3.15	9,026	904	11.13
1999-00	1.90	7,974	127	1.62	11.66	0.89	8.26	9,309	283	3.14
2000-01	3.20	8,329	355	4.45	12.16	0.50	4.29	9,784	475	5.10
2001-02	3.20	8,686	357	4.29	12.17	0.01	0.08	8,793	(991)	-10.13
2002-03	1.50	8,886	200	2.30	12.99	0.82	6.74	9,905	1,112	12.65
2003-04	2.30	8,886	-	0.00	12.99	0.00	0.00	11,020	1,115	11.26
2004-05	2.30	8,886	-	0.00	14.87	1.88	14.47	13,415	2,395	21.73
2005-06	3.30	9,061	175	1.97	16.34	1.47	9.89	14,941	1,526	11.38
2006-07	3.30	9,271	210	2.32	17.74	1.40	8.57	15,181	240	1.61
2007-08	3.70	9,319	48	0.52	16.72	-1.02	-5.75	14,290	(891)	-5.87
2008-09	2.30	9,375	56	0.60	16.54	-0.18	-1.08	14,813	523	3.66
2009-10	4.40	8,951	(424)	-4.52	16.94	0.40	2.42	16,508	1,695	11.44
2010-11*	1.00	8,683	(268)	-2.99	19.41	2.47	14.58	19,304	2,796	16.94

* Estimated

**WEST BLOOMFIELD SCHOOL DISTRICT
2010-11 UNIT INSTRUCTIONAL BUDGET
FY ENDING JUNE 30, 2011**

School	2010-11 Estimated Enrollment	Per Pupil Unit Budget Allowance	2010-11 Unit Budget
Roosevelt	448	43.0000	19,264
Scotch	741	43.0000	31,863
Green	513	43.0000	22,059
Ealy	529	43.0000	22,747
Doherty	514	43.0000	22,102
Gretchko	432	43.0000	18,576
Abbott	758	45.0000	34,110
Orchard Lk	763	45.0000	34,335
WBHS	1,878	60.0000	112,680
TOTALS	6,576		\$ 317,736

**2010-11 UNIT MEDIA CENTER BUDGETS
FY ENDING JUNE 30, 2011**

School	2010-11 Estimated Enrollment	Elementary first 450 pupils \$3,300	Middle first 600 pupils \$4,400	balance of pupils @ \$1 each	High first 1200 pupils \$9,800	High balance of pupils @ \$1 each	Media Grand Total
Roosevelt	448	2,716					2,716
Scotch	741	2,716		291			3,007
Green	513	2,716		63			2,779
Ealy	529	2,716		79			2,795
Doherty	514	2,716		64			2,780
Gretchko	432	2,716					2,716
Abbott	758		3,610	158			3,768
Orchard Lk	763		3,610	163			3,773
WBHS	1,878				8,046	678	8,724
TOTALS	6,576	\$16,296	\$7,220	\$818	\$8,046	\$678	\$33,058

Definitions

Property Taxes

Local assessed valuation	The value placed on each parcel of property by the local assessor within a given jurisdiction.
State equalized valuation	The value attached to the property listings of an assessing unit by the State Tax Commission in order to equalize assessments at 50 percent of true cash value on a Statewide basis.
Taxable value	Property value used for determining the amount of property tax levied on each parcel. Different from state equalized value due to per-parcel limits on property value increases.
Statewide millage	Six mills levied by the State on all property with the proceeds dedicated to the State's State Aid Fund.
Homestead/ Nonhomestead property	Property in Michigan is classified as either homestead or nonhomestead. Homesteads are typically residential or certain agricultural property and must file a homestead exemption. All other property is nonhomestead.
Nonhomestead millage	A local operating millage approved by the voters of the district on property for which a homestead exemption has not been granted. For most districts, 18 nonhomestead mills are levied.
Hold Harmless millage	Additional local operating millage approved by the voters of the district, for those districts that require additional millage to fund the foundation guarantee. This millage is levied first on homesteads. If more than 18 homestead mills are required, the additional mills are levied on homestead and nonhomestead property until the revenue guarantee is obtained.
Enhancement mills	Up to 3 mills are authorized for operating purposes. Beginning July 1, 1997, it became an ISD county-wide vote and levy.

Definitions (Continued)

Property Taxes

Sinking Funds

Up to five mills for 20 years for the purpose of creating a sinking fund to be used for the purchase of real estate sites for, and the construction or repair of, school buildings.

Headlee Rollback

A District's taxable value (TAV) (after adjusting for new property additions or losses) should not increase faster than the inflation rate. The Headlee legislation rolls back the maximum authorized millage rate to the extent that the total TV increases more than the inflation rate. It does not apply to debt millage. The Headlee millage reduction fraction compounds each year.

State School Aid

Blended membership count

The actual number of pupil memberships for the February and September counts. A 75 percent to 25 percent blend for the 2010-11 fiscal year, respectively of these counts determines the number of pupils eligible for Foundation allowance funding.

Foundation allowance

A funding formula providing for a per-pupil distribution of State aid based on the district's previous combined State and local revenue, the growth in the State's State Aid Fund and legislative action.

Section 20j

Categorical state aid to guarantee that hold harmless school districts receive their full foundation allowance. The amount is \$259/pupil for West Bloomfield. 20j was eliminated by the Governor in October 2009.

Categorical funding

Revenues specifically identified in the State Aid Act or other State law that must be used for a specific purpose. Often this money is required to be refunded to the State if it is not used completely. Many categoricals are paid based on estimates and must be adjusted or carried over once actual costs are known.

ISD funding

ISDs receive state aid to fund general operations. They also receive funding for special education and vocational education from local tax levies.