

**WEST BLOOMFIELD SCHOOL DISTRICT  
 BUDGET AMENDMENT #1 January 27, 2014  
 GENERAL FUND REVENUES vs. EXPENDITURES**

Amendment #1 2013-14	Amendment #1 Increase (Decrease)	Original Budget 2013-14	Actual 2012-13	Actual 2011-12	Actual 2010-11
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<b>Beginning Fund Balance</b>	\$ 2,870,039	\$ 2,870,039	\$ 1,812,701	\$ 551,562	\$ (1,722,193)
<b>Revenues</b>	62,752,004	(123,161)	64,254,624	67,251,002	70,849,232
<b>Expenditures</b>	63,566,729	724,045	63,197,286	65,989,863	68,575,478
<b>Operating Surplus (Deficit)</b>	(814,725)	(847,206)	1,057,338	1,261,139	2,273,754
<b>Ending Fund Balance</b>	\$ 2,055,314	(847,206)	\$ 2,870,039	\$ 1,812,701	\$ 551,561
<b>Ending Fund Balance as a % of Expenditures</b>	3.2%	4.6%	4.5%	2.7%	0.8%

**WEST BLOOMFIELD SCHOOL DISTRICT  
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GENERAL FUND REVENUES**

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**FOUNDATION ALLOWANCE - GENERAL EDUCATION**

Funded Pupil FTE's	5,804	5,830	6,085	6,361	6,571
Dollars per Pupil	\$ 8,676	\$ 8,676	\$ 8,646	\$ 8,646	\$ 9,116
	(26)				
Local Taxes - Non-Homestead Properties Millage	6,150,000	6,280,704	6,168,579	6,404,461	6,556,626
Local Taxes - Homestead Properties Hold Harmless Millage	5,280,832	5,280,832	5,624,967	5,969,248	6,216,542
State Aid	37,747,135	37,778,228	39,820,942	41,722,932	44,367,197
ARRA/Edujobs Federal Stabilization Funding	-	-	-	70,880	1,579,131
State Aid Adjustments	-	-	-	-	-
<b>SUB-TOTAL FOUNDATION ALLOWANCE-GENERAL ED</b>	<b>49,177,967</b>	<b>49,339,764</b>	<b>51,614,488</b>	<b>54,167,521</b>	<b>58,719,496</b>

**SPECIAL EDUCATION FUNDING - General Fund**

Funded Pupil FTE's	261	265	265	242	241
Dollars per Pupil	8,736	8,706	8,646	8,646	9,116
	(4)				
State Aid Section 51	3,808,250	3,840,894	3,808,250	3,689,659	3,451,907
PA 18 County Special Ed Millage via Oakland Schools	1,800,000	1,769,865	1,771,731	2,104,059	3,175,111
Federal IDEA Flow through Grants via Oakland Schools	1,203,146	1,350,696	1,350,696	1,334,743	1,286,013
Federal Pre-school IDEA Flow through Grants via Oakland Schools	22,607	37,409	37,409	38,495	34,177
Federal ARRA IDEA Flow through Grants via Oakland Schools	-	-	-	94,350	281,939
<b>SUB-TOTAL SPECIAL EDUCATION FUNDING</b>	<b>6,834,003</b>	<b>6,998,864</b>	<b>6,968,086</b>	<b>7,261,306</b>	<b>8,229,147</b>

**STATE REVENUE: CATEGORICAL FUNDING & OTHER**

Section 22a Hold Harmless	110,403	121,902	-	-	-
Section 22i Tech Infrastructure Readiness	127,000	-	-	-	-
Section 22j Performance-based	181,619	182,853	253,979	-	-
Section 22f Best Practices	316,945	316,945	330,173	660,273	-
Section 107 Adult Education	176,017	164,502	164,502	164,611	153,282
Section 61 Vocational Education	79,099	168,834	93,819	123,763	114,535
Section 147 MPSERS Cost Offset Funding	474,402	463,227	1,501,214	791,411	-
Section 147C MPSERS Cost Offset Funding	1,746,136	207,836	1,538,300	-	-
Section 152 Data Collection	149,976	155,698	155,749	143,689	146,912
Other Miscellaneous Categorical Funding	1,500	-	7,806	-	-
Prior Year Accounting Adjustments	200,000	250,000	63,308	462,964	731,498
Great Start Readiness via Oakland Schools	454,131	215,087	215,098	183,600	183,600
<b>SUB-TOTAL STATE CATEGORICAL &amp; OTHER</b>	<b>4,017,228</b>	<b>3,577,348</b>	<b>2,785,648</b>	<b>2,530,311</b>	<b>1,329,827</b>



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**VOCATIONAL EDUCATION PROGRAM**

Vocational Education County Millage via Oakland Schools  
Transportation Subsidy via Oakland Schools

SUB-TOTAL VOCATIONAL ED

125,407	7,070	118,337	118,337	118,337	125,822
54,021	-	54,021	54,021	55,267	57,635
179,428	7,070	172,358	172,358	173,604	183,457

**GRAND TOTAL - GENERAL FUND REVENUE**

Percentage Increase (Decrease)

\$ 62,752,004	\$ (123,161)	\$ 62,875,165	\$ 64,254,624	\$ 67,251,002	\$ 70,849,232
-0.2%		-2.1%	-4.5%	-5.1%	

**WEST BLOOMFIELD SCHOOL DISTRICT  
BUDGET AMENDMENT #1 January 27, 2014  
GENERAL FUND EXPENDITURES**

Amendment #1 2013-14	Amendment #1 Increase (Decrease)	Original Budget 2013-14	Actual Expenditures 2012-13	Actual Expenditures 2011-12	Actual Expenditures 2010-11
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**PERSONNEL COSTS - GROSS WAGES/SALARIES**

Teachers & Other Certified - WBEF	23,814,080	662,890	23,151,190	24,021,812	23,915,229	23,940,484
Grant-funded Title I Personnel	45,364	(7,248)	52,612	49,068	11,043	379
Grant-funded Miscellaneous	1,095	1,095	-	-	-	1,770
Grant-funded IDEA	788,622	(97,388)	886,010	891,360	848,703	1,922,636
Grant-funded GSRP	341,820	147,015	194,805	188,306	169,416	149,329
Curriculum & Instruction Misc. Stipends	18,324	-	18,324	5,884	18,419	-
Stipends for Special Projects	16,447	-	16,447	19,318	21,824	20,982
Mentoring Program	5,350	-	5,350	4,200	5,750	5,000
Adult Education	183,088	(9,623)	192,711	181,595	185,796	186,927
Summer School	44,457	2,504	41,953	41,953	43,018	54,301
Athletics	37,995	(15)	38,010	38,110	52,817	55,289
Supplemental Pay Contracts - Student Activities & Athletics	531,587	55,261	476,326	519,463	512,777	493,500
Instructional Coordinators	161,434	(19,717)	181,151	214,056	181,947	206,777
Substitutes for Certified Staff	197,204	(18,185)	215,389	246,121	224,871	187,971
Termination Pay - Sick/Vacation Payoff	148,245	45,277	102,968	90,162	478,896	177,341
Paraprofessionals - General Ed & Special Ed	1,554,417	(81,975)	1,636,392	1,678,203	1,549,139	1,448,391
Paraprofessionals - Grant-funded	49,692	(28,775)	78,467	73,699	116,405	197,057
Substitutes for Para's	28,200	3,520	24,680	32,365	17,577	25,810
Administration - Principals/Asst. Principals/Directors	1,634,247	(75,605)	1,709,852	1,715,519	1,694,687	1,675,748
Administration - Cabinet	556,939	(16,661)	573,600	447,473	383,052	376,835
Administrator Substitute Expense	22,275	22,275	-	14,850	-	-
Community Relations	72,461	361	72,100	72,100	70,000	70,000
Supervisory Personnel	149,242	398	148,844	104,837	150,745	216,763
Clerical - Executive	208,671	(5,376)	214,047	211,706	209,111	233,845
Clerical Support	1,329,354	14,844	1,314,510	1,384,331	1,393,607	1,431,973
Board-paid Tax-Sheltered Annuity	118,778	(10,245)	129,023	120,539	118,998	108,400

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GENERAL FUND EXPENDITURES**

Amendment #1 2013-14	Amendment #1 Increase (Decrease)	Original Budget 2013-14	Actual Expenditures 2012-13	Actual Expenditures 2011-12	Actual Expenditures 2010-11
Maintenance & Operations/Technology Techs/Custodians	407,477	600,070	583,740	1,815,049	1,768,678
Maintenance & Operations / Transportation Substitutes & Overtime	17,427	23,000	25,268	210,720	312,849
Transportation & Crossing Guards	116,170	105,357	104,735	1,368,598	1,451,697
School Security	25,305	24,881	24,925	24,157	24,771
High School Auditorium	4,500	4,500	4,610	6,072	-

**SUB-TOTAL GROSS WAGES/SALARIES**

Percentage Increase (Decrease)  
Gross Wages as a % of Total General Fund Budget

32,630,267	397,698	32,232,569	33,110,308	35,798,423	36,745,503
1.2%		-2.7%	-7.5%	-2.6%	
51.3%		51.3%	52.4%	54.2%	53.6%

**PERSONNEL COSTS - EMPLOYMENT BENEFITS**

Retirement (Pension) Costs  
Health Insurance  
FICA (Social Security - Employer Portion)  
Voluntary Severance Program  
Dental Insurance  
Other Benefits (cash in lieu of health insurance; tuition reimbursement)  
Vision Insurance  
Unemployment Compensation  
Workers Compensation  
Disability Insurance  
Life Insurance  
Board-provided Daycare Expense  
Attendance Incentives  
Board-paid Tax-Sheltered Annuity in lieu of Sick/Vaca Pay  
Other Insurance  
Third Party Administrator Tax-Sheltered Annuity  
Uniforms Allowance

9,407,848	(67,745)	9,475,593	8,798,362	8,304,166	7,239,382
5,908,962	18,852	5,890,110	5,978,344	9,338,386	10,017,879
2,491,488	31,160	2,460,328	2,442,446	2,660,428	2,763,495
812,000	-	812,000	812,000	962,800	1,154,800
624,494	(17,671)	642,165	622,282	797,585	761,459
265,408	12,177	253,231	261,214	182,729	95,936
113,525	8,560	104,965	102,575	116,033	115,943
100,000	(161,221)	261,221	311,220	59,564	47,856
99,040	26,700	72,340	72,340	170,388	209,980
76,077	(4,240)	80,317	79,556	81,858	86,803
45,887	(2,174)	48,061	47,276	61,129	67,654
29,345	-	29,345	29,345	28,737	24,462
18,149	6,099	12,050	18,549	18,675	19,597
11,755	(20,056)	31,811	21,188	140,867	92,735
8,518	(3,112)	11,630	10,821	8,391	15,101
7,830	30	7,800	7,800	8,670	9,099
5,900	650	5,250	8,240	29,661	20,954

**SUB-TOTAL EMPLOYMENT BENEFITS**

Percentage Increase (Decrease)  
Employment Benefits as a % of Gross Wages/Salaries  
Employment Benefits as a % of Total General Fund Budget

20,026,226	(171,991)	20,198,217	19,623,558	22,970,067	22,745,135
-0.9%		2.9%	-14.6%	1.0%	
61.4%		62.7%	59.3%	64.2%	61.9%
31.5%		32.1%	31.1%	34.8%	33.2%

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Amendment #1 2013-14	Amendment #1 Increase (Decrease)	Original Budget 2013-14	Actual Expenditures 2012-13	Actual Expenditures 2011-12	Actual Expenditures 2010-11
<b>ALL OTHER (NON-PERSONNEL) OPERATING COSTS</b>					
Discretionary Accounts - Roosevelt	14,793	13,195	14,040	15,396	17,809
Discretionary Accounts - Scotch Elementary	24,150	25,165	24,931	27,758	31,571
Discretionary Accounts - Sheiko Elementary	22,961	21,525	14,734	19,431	21,848
Discretionary Accounts - Ealy Elementary	-	-	13,175	22,147	20,545
Discretionary Accounts - Doherty Elementary	20,157	16,905	14,555	18,342	20,277
Discretionary Accounts - Gretchko Elementary	18,148	13,825	11,766	15,992	13,787
Discretionary Accounts - AMS	24,642	25,123	29,183	18,115	32,752
Discretionary Accounts - OLMS	41,235	28,046	21,543	27,161	30,721
Discretionary Accounts - WBHS	100,530	86,387	87,515	99,880	104,579
Discretionary Accounts - OEC	32,416	22,416	23,911	26,136	28,108
Media Centers	30,670	31,389	32,795	29,408	71,104
Fine Arts	7,092	7,794	6,407	5,865	9,192
Vocational Education	12,400	12,400	11,692	12,929	11,985
Summer School	447	-	-	-	-
Laker Academy	-	-	-	-	39,180
Adult Education	58,788	61,611	60,128	66,025	101,466
Athletics	293,453	302,782	320,868	309,890	382,303
Co-Curricular Activities	37,179	40,818	38,018	34,171	36,026
High School Marching Band Purchased Services	4,040	4,040	228	4,253	4,725
District-wide Repair of Instruments	6,413	6,413	6,656	6,468	5,366
High School Graduation Expenses	19,000	19,000	18,418	16,920	15,428
High School Auditorium	5,381	5,381	5,576	4,329	-
Curriculum & Instruction	69,034	60,798	51,810	69,247	45,909
Testing	8,395	8,395	4,630	4,887	6,324
Textbooks	276,260	284,496	253,793	304,385	291,295
Special Education Purchased Services & Supplies	160,793	78,174	118,859	30,795	233,471
Mentoring Program	1,800	1,800	697	2,168	1,913
Teacher Enrichment Program	75,000	75,000	75,000	75,000	75,000

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Contracted Administration	26,209	26,209	-	263,340	280,198	420,140
Substitutes for Clerical Staff	-	-	-	-	-	11,850
Substitutes for Certified Staff	340,654	16,043	324,611	290,327	302,551	415,845
Substitutes for Para's	53,000	7,480	45,520	71,315	39,895	51,051
<b>GRANT FUNDED EXPENDITURES:</b>						
Great Start Readiness Program (GSRP)	25,223	(4,107)	29,330	28,115	12,913	15,972
Title I	223,928	(74,733)	298,661	249,701	333,501	457,467
Sec. 22i Technology Readiness Grant (district-wide Wi-Fi offset)	127,000	127,000	-	-	-	-
Miscellaneous Grants	-	-	-	5,250	-	4,631
Title II	43,475	(6,899)	50,374	51,373	69,622	144,080
IDEA	371,921	(19,919)	391,840	345,916	450,391	503,652
Board of Education - Legal Counsel	178,700	98,700	80,000	64,641	105,120	175,354
Board of Education - Other Expenses	53,215	1,300	51,915	45,183	94,303	38,413
Board of Education - Election Expense	50,000	50,000	-	-	-	-
Superintendent's Office	46,550	-	46,550	44,060	47,236	45,642
Community Relations	45,162	13,232	31,930	39,490	46,556	30,046
Human Resources Office	44,326	2,680	41,646	53,509	59,506	39,241
Business Office	218,778	(1,660)	220,438	206,090	209,843	263,165
Central Services Postage & Copiers Expense	33,850	(696)	34,546	33,840	38,672	18,804
Mileage Reimbursements	60,619	(5,489)	66,108	66,109	65,483	58,200
Professional Dues/Memberships	6,990	82	6,908	5,950	6,274	7,367
Instructional Technology Purchased Services & Supplies	356,879	63,224	293,655	348,707	328,638	343,317
Instructional Technology Contracted Services Oakland Schools	563,844	563,844	-	-	-	-
Maintenance & Operations - Purchased Services & Supplies	471,843	-	471,843	800,404	688,091	871,741
Custodial Contracted Services - GCA	1,123,197	(73,730)	1,196,927	1,150,981	28,854	-
School Security Contracted Services	66,659	3,659	63,000	64,974	63,464	61,852
Utilities	1,364,326	(24,970)	1,389,296	1,302,295	1,355,213	1,627,258
Telephone Expense	75,150	-	75,150	70,059	69,569	66,151



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Pupil Transportation - Purchased Services & Supplies	348,637 (1,403)	350,040	344,421	413,380	478,208
Pupil Transportation - Contracted Services Durham	2,135,000 (300,861)	2,435,861	2,075,148	-	-
Tuition - High School Dual Enrollment	14,500 -	14,500	13,886	7,372	8,728
Tuition - OEC	232,500 -	232,500	224,893	240,002	274,425
Tuition - Virtual Learning Academy	67,100 -	67,100	67,100	-	-
Tuition - International Academy	135,000 (12,000)	147,000	133,877	146,965	140,272
Tuition - Oakland Opportunity Academy	328,000 -	328,000	337,980	216,709	398,698
Tuition - Widening Advancements for Youth (WAY)	45,000 25,000	20,000	44,972	20,048	-
Tax Tribunal Refunds	200,000 (85,947)	285,947	290,762	146,082	394,802
Transitions Program Rental of Facility	67,824 -	67,824	67,824	67,824	67,824

**SUB-TOTAL ALL OTHER COSTS**

Percentage Increase (Decrease)	10,910,236	498,338	10,411,898	10,463,420	7,221,373	9,086,840
Gross Wages as a % of Total General Fund Budget	4.8%		-0.5%	44.9%	-20.5%	

**GRAND TOTAL GENERAL FUND EXPENDITURES**

Percentage Increase (Decrease)	63,566,729	724,045	62,842,684	63,197,286	65,989,863	68,575,478
	1.2%		-0.6%	-4.2%	-3.8%	