

Bloomfield Hills Schools
FY 2013-14 Final Budget Revision
General Fund

	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	
REVENUES					
Local Sources	36,871,018	37,092,977	36,796,633	(296,344)	-0.8%
Interdistrict Sources	4,055,171	3,990,024	4,025,282	35,258	0.9%
State Sources	39,146,040	38,261,704	38,436,775	175,071	0.5%
Federal Sources	<u>2,558,524</u>	<u>2,766,172</u>	<u>2,768,196</u>	<u>2,024</u>	0.1%
TOTAL REVENUES	<u><u>82,630,753</u></u>	<u><u>82,110,877</u></u>	<u><u>82,026,886</u></u>	<u><u>(83,991)</u></u>	-0.1%
EXPENDITURES					
INSTRUCTION					
Elementary School	13,714,801	13,506,441	13,602,148	95,707	0.7%
Middle School	13,119,739	13,383,775	13,501,222	117,447	0.9%
High School	13,507,303	13,277,257	13,399,901	122,644	0.9%
Added Needs	7,663,712	7,398,480	7,271,313	(127,167)	-1.7%
Other Instruction	<u>900,168</u>	<u>1,107,318</u>	<u>1,021,274</u>	<u>(86,044)</u>	-7.8%
TOTAL INSTRUCTION	48,905,723	48,673,271	48,795,858	122,587	0.3%
SUPPORT SERVICES					
Pupil Services	5,875,503	5,880,655	5,905,905	25,250	0.4%
Instructional Services	4,316,207	4,301,549	4,169,865	(131,684)	-3.1%
School Administration	4,271,731	4,205,224	4,142,814	(62,410)	-1.5%
General Administration	667,410	708,721	782,867	74,146	10.5%
Business Services	1,580,294	1,465,450	1,202,298	(263,152)	-18.0%
Physical Plant Services	7,790,751	7,687,316	7,478,956	(208,360)	-2.7%
Transportation	3,747,866	3,400,575	3,672,249	271,674	8.0%
Central Services	<u>3,351,016</u>	<u>3,267,747</u>	<u>3,232,406</u>	<u>(35,341)</u>	-1.1%
TOTAL SUPPORT SERVICES	31,600,778	30,917,237	30,587,360	(329,877)	-1.1%
Cocurricular Activities	2,268,194	1,981,644	2,068,153	86,509	4.4%
Community Service	1,420,886	1,446,517	1,439,587	(6,930)	-0.5%
Repayment of Loans	<u>240,549</u>	<u>177,531</u>	<u>241,838</u>	<u>64,307</u>	36.2%
TOTAL EXPENDITURES	84,436,130	83,196,200	83,132,796	(63,404)	-0.1%
Transfers Out	<u>-</u>	<u>1,195,738</u>	<u>1,348,945</u>	<u>153,207</u>	12.8%
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>84,436,130</u></u>	<u><u>84,391,938</u></u>	<u><u>84,481,741</u></u>	<u><u>89,803</u></u>	0.11%
REVENUE OVER (UNDER) EXPENDITURES	(1,805,377)	(2,281,061)	(2,454,855)	(173,794)	
Fund Balance - Beginning of Year (audited)	<u>24,189,972</u>	<u>24,189,972</u>	<u>24,189,972</u>		
Fund Balance - End of Year (projected)	<u><u>22,384,595</u></u>	<u><u>21,908,911</u></u>	<u><u>21,735,117</u></u>		

Bloomfield Hills Schools
 FY 2013-14 Final Budget Revision
 General Fund - By Object

	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	
REVENUES					
Local Sources	36,871,018	37,092,977	36,847,800	(245,177)	-0.7%
Interdistrict Sources	4,055,171	3,990,024	3,974,115	(15,909)	-0.4%
State Sources	39,146,040	38,261,704	38,436,775	175,071	0.5%
Federal Sources	2,558,524	2,766,172	2,768,196	2,024	0.1%
TOTAL REVENUES	82,630,753	82,110,877	82,026,886	(83,991)	-0.1%
EXPENDITURES					
Salaries	44,807,826	45,021,678	44,880,418	(141,260)	-0.3%
Fringe Benefits	24,511,438	24,590,191	24,914,480	324,289	1.3%
Purchased Services	4,549,838	4,519,471	4,603,143	83,672	1.9%
Supplies and Other	5,298,828	4,969,683	4,724,059	(245,624)	-4.9%
Capital Outlay	1,272,644	513,972	483,284	(30,688)	-6.0%
Debt Service	240,549	177,531	241,838	64,307	36.2%
Tuition	3,755,007	3,403,674	3,285,574	(118,100)	-3.5%
TOTAL EXPENDITURES	84,436,130	83,196,200	83,132,796	(63,404)	
Transfers Out	-	1,195,738	1,348,945	153,207	12.8%
TOTAL EXPENDITURES & TRANSFERS OUT	84,436,130	84,391,938	84,481,741	89,803	0.11%
REVENUE OVER (UNDER) EXPENDITURES	(1,805,377)	(2,281,061)	(2,454,855)	(173,794)	
Fund Balance - Beginning of Year (audited)	24,189,972	24,189,972	24,189,972		
Fund Balance - End of Year (projected)	22,384,595	21,908,911	21,735,117		

General Fund Revenue and Expenditures
Explanatory Comments for Variances of \$250,000 or More and 3%
Fiscal Year 2013-14 Final Budget Revision

- A. Business Services:** Business Services 18.0% reduction is mainly due to adjustments to taxes abated and written off for prior years.

- B. Transportation:** Transportation increased by 8.0 % due to the increased costs for the Bloomfield Hills High School main campus and ninth grade campus shuttles.

Bloomfield Hills Schools
 FY 2013-14 Final Budget Revision
 Special Revenue Funds

	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	
REVENUES					
Local Sources	3,315,704	3,367,635	3,329,931	(37,704)	-1.1%
Interdistrict Sources	13,702,550	13,185,853	13,185,853	-	0.0%
State Sources	3,257,014	3,215,670	3,258,027	42,357	1.3%
Federal Sources	375,131	375,131	375,131	-	0.0%
Transfers In	8,546	-	54,827	54,827	-
TOTAL REVENUES AND TRANSFERS IN	<u>20,658,945</u>	<u>20,144,289</u>	<u>20,203,769</u>	<u>59,480</u>	0.3%
EXPENDITURES					
BASIC INSTRUCTION					
High School	3,861,724	3,675,859	3,649,246	(26,613)	-0.7%
Added Needs	7,496,594	7,038,391	7,347,902	309,511	4.4%
TOTAL BASIC INSTRUCTION	11,358,318	10,714,250	10,997,148	282,898	2.6%
SUPPORT SERVICES					
Pupil Services	2,451,277	2,372,329	2,337,532	(34,797)	-1.5%
Instructional Services	800,840	821,521	808,927	(12,594)	-1.5%
School Administration	677,978	654,563	643,156	(11,407)	-1.7%
Physical Plant Services	1,915,154	1,827,597	1,792,148	(35,449)	-1.9%
Transportation	64,460	63,384	73,125	9,741	15.4%
Central Services	-	694	694	-	0.0%
TOTAL SUPPORT SERVICES	5,909,709	5,740,088	5,655,582	(84,506)	-1.5%
Community Service	1,558,707	1,547,814	1,516,549	(31,265)	-2.0%
Food Service Fund	2,181,044	2,166,064	2,183,931	17,867	0.8%
Repayment of Loans	295,000	295,000	295,000	-	0.0%
TOTAL EXPENDITURES	21,302,778	20,463,216	20,648,210	184,994	0.9%
Transfers Out	8,546	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT	<u>21,311,324</u>	<u>20,463,216</u>	<u>20,648,210</u>	<u>184,994</u>	0.9%
REVENUE OVER (UNDER) EXPENDITURES	(652,379)	(318,927)	(444,441)	(125,514)	
Fund Balance - Beginning of Year (audited)	8,190,768	8,190,768	8,190,768		
Fund Balance - End of Year (projected)	<u>7,538,389</u>	<u>7,871,841</u>	<u>7,746,327</u>		

Bloomfield Hills Schools
 FY 2013-14 Final Budget Revision
 Special Revenue Funds - By Object

	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	
REVENUES					
Local Sources	3,315,704	3,367,635	3,329,931	(37,704)	-1.1%
Interdistrict Sources	13,702,550	13,185,853	13,185,853	-	0.0%
State Sources	3,257,014	3,215,670	3,258,027	42,357	1.3%
Federal Sources	375,131	375,131	375,131	-	0.0%
Transfers In	<u>8,546</u>	<u>-</u>	<u>54,827</u>	<u>54,827</u>	<u>-</u>
TOTAL REVENUES AND TRANSFERS IN	<u><u>20,658,945</u></u>	<u><u>20,144,289</u></u>	<u><u>20,203,769</u></u>	<u><u>59,480</u></u>	<u><u>0.3%</u></u>
EXPENDITURES					
Salaries	10,762,616	10,451,550	10,364,894	(86,656)	-0.8%
Fringe Benefits	5,880,042	5,496,283	5,425,229	(71,054)	-1.3%
Purchased Services	1,720,018	1,704,076	1,729,403	25,327	1.5%
Supplies and Other	1,667,876	1,586,922	1,571,766	(15,156)	-1.0%
Capital Outlay	56,781	61,718	48,488	(13,230)	-21.4%
Indirect Costs	920,445	867,667	824,430	(43,237)	-5.0%
Debt Service	295,000	295,000	295,000	-	0.0%
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>389,000</u>	<u>389,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>21,302,778</u>	<u>20,463,216</u>	<u>20,648,210</u>	<u>(204,006)</u>	<u>-1.0%</u>
Transfers Out	<u>8,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>21,311,324</u></u>	<u><u>20,463,216</u></u>	<u><u>20,648,210</u></u>	<u><u>(204,006)</u></u>	
REVENUE OVER (UNDER) EXPENDITURES	<u>(652,379)</u>	<u>(318,927)</u>	<u>(444,441)</u>	<u>263,486</u>	
Fund Balance - Beginning of Year (audited)	<u>8,190,768</u>	<u>8,190,768</u>	<u>8,190,768</u>		
Fund Balance - End of Year (projected)	<u><u>7,538,389</u></u>	<u><u>7,871,841</u></u>	<u><u>7,746,327</u></u>		

Special Revenue Fund Revenue and Expenditures
Explanatory Comments for Variances of \$75,000 or More and 3%
Fiscal Year 2013-14 Final Budget Revision

- A. Prior Period Adjustments:** This expenditure line reflects the reclassification for prior period teacher retirement costs for the Center Programs.

Bloomfield Hills Schools
FY 2013-14 Proposed Budget
Special Revenue Funds

	CENTER PROGRAMS				RECREATION/COMMUNITY SERVICES				RECREATION MILLAGE			
	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget
REVENUES												
Local Sources	-	-	-	-	1,191,431	1,195,020	1,195,020	-	67	67	67	-
Interdistrict Sources	8,703,594	8,112,190	8,112,190	-	-	-	-	-	-	-	-	-
State Sources	3,174,746	3,133,402	3,133,402	-	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	8,546	-	-	-	-	-	-	-
TOTAL REVENUES	11,878,340	11,245,592	11,245,592	-	1,199,977	1,195,020	1,195,020	-	67	67	67	-
BASIC INSTRUCTION												
High School	-	-	-	-	-	-	-	-	-	-	-	-
Added Needs	7,496,594	7,038,391	7,347,902	309,511	-	-	-	-	-	-	-	-
TOTAL BASIC INSTRUCTION	7,496,594	7,038,391	7,347,902	309,511	-	-	-	-	-	-	-	-
SUPPORT SERVICE												
Pupil Services	2,209,880	2,153,562	2,117,894	(35,668)	-	-	-	-	-	-	-	-
Instructional Services	612,742	616,593	586,723	(29,870)	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-	-	-
Physical Plant Services	1,384,117	1,331,095	1,294,608	(36,487)	53,339	53,126	53,126	-	48,926	57,684	57,394	(290)
Transportation	4,000	3,000	3,000	-	-	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,210,739	4,104,250	4,002,225	(102,025)	53,339	53,126	53,126	-	48,926	57,684	57,394	(290)
Community Service	-	-	-	-	1,115,180	1,110,436	1,110,436	-	8,970	8,970	9,260	290
Food Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Loans	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	11,707,333	11,142,641	11,350,127	207,486	1,168,519	1,163,562	1,163,562	-	57,896	66,654	66,654	-
Transfers Out	-	-	-	-	-	-	-	-	8,546	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT	11,707,333	11,142,641	11,350,127	207,486	1,168,519	1,163,562	1,163,562	-	66,442	66,654	66,654	-
REVENUE OVER (UNDER) EXPENDITURES	171,007	102,951	(104,535)	(207,486)	31,458	31,458	31,458	-	(66,375)	(66,587)	(66,587)	-
Fund Balance - Beginning of Year (audited)	5,696,964	5,696,964	5,696,964		383,677	383,677	383,677		66,644	66,644	66,644	
Fund Balance - End of Year (projected)	5,867,971	5,799,915	5,592,429		415,135	415,135	415,135		269	57	57	

Bloomfield Hills Schools
FY 2013-14 Proposed Budget
Special Revenue Funds

	FOOD SERVICES				INTERNATIONAL ACADEMY				TOTAL ALL SPECIAL REVENUE FUNDS			
	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget	2013-14 Original Budget	2013-14 Midyear Budget	2013-14 Final Budget	Variance from Midyear Budget
REVENUES												
Local Sources	1,586,149	1,636,941	1,636,941	-	538,057	535,607	497,903	(37,704)	3,315,704	3,367,635	3,329,931	(37,704)
Interdistrict Sources	-	-	-	-	4,998,956	5,073,663	5,073,663	-	13,702,550	13,185,853	13,185,853	-
State Sources	82,268	82,268	124,625	42,357	-	-	-	-	3,257,014	3,215,670	3,258,027	42,357
Federal Sources	375,131	375,131	375,131	-	-	-	-	-	375,131	375,131	375,131	-
Transfers In	-	-	54,827	54,827	-	-	-	-	8,546	-	54,827	54,827
TOTAL REVENUES	2,043,548	2,094,340	2,191,524	97,184	5,537,013	5,609,270	5,571,566	(37,704)	20,658,945	20,144,289	20,203,769	59,480
BASIC INSTRUCTION												
High School	-	-	-	-	3,861,724	3,675,859	3,649,246	(26,613)	3,861,724	3,675,859	3,649,246	(26,613)
Added Needs	-	-	-	-	-	-	-	-	7,496,594	7,038,391	7,347,902	309,511
TOTAL BASIC INSTRUCTION	-	-	-	-	3,861,724	3,675,859	3,649,246	(26,613)	11,358,318	10,714,250	10,997,148	282,898
SUPPORT SERVICE												
Pupil Services	-	-	-	-	241,397	218,767	219,638	871	2,451,277	2,372,329	2,337,532	(34,797)
Instructional Services	-	-	-	-	188,098	204,928	222,204	17,276	800,840	821,521	808,927	(12,594)
School Administration	-	-	-	-	677,978	654,563	643,156	(11,407)	677,978	654,563	643,156	(11,407)
Business Services	-	-	-	-	-	-	-	-	-	-	-	-
Physical Plant Services	-	-	-	-	428,772	385,692	387,020	1,328	1,915,154	1,827,597	1,792,148	(35,449)
Transportation	50,821	53,276	52,032	(1,244)	9,639	7,108	18,093	10,985	64,460	63,384	73,125	9,741
Central Services	-	-	-	-	-	694	694	-	-	694	694	-
TOTAL SUPPORT SERVICES	50,821	53,276	52,032	(1,244)	1,545,884	1,471,752	1,490,805	19,053	5,909,709	5,740,088	5,655,582	(84,506)
Community Service	-	-	-	-	434,557	428,408	396,853	(31,555)	1,558,707	1,547,814	1,516,549	(31,265)
Food Service Fund	2,181,044	2,166,064	2,183,931	17,867	-	-	-	-	2,181,044	2,166,064	2,183,931	17,867
Repayment of Loans	-	-	-	-	295,000	295,000	295,000	-	295,000	295,000	295,000	-
TOTAL EXPENDITURES	2,231,865	2,219,340	2,235,963	16,623	6,137,165	5,871,019	5,831,904	(39,115)	21,302,778	20,463,216	20,648,210	184,994
Transfers Out	-	-	-	-	-	-	-	-	8,546	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT	2,231,865	2,219,340	2,235,963	16,623	6,137,165	5,871,019	5,831,904	(39,115)	21,311,324	20,463,216	20,648,210	184,994
REVENUE OVER (UNDER) EXPENDITURES	(188,317)	(125,000)	(44,439)	80,561	(600,152)	(261,749)	(260,338)	1,411	(652,379)	(318,927)	(444,441)	(125,514)
Fund Balance - Beginning of Year (audited)	44,439	44,439	44,439		1,999,044	1,999,044	1,999,044		8,190,768	8,190,768	8,190,768	
Fund Balance - End of Year (projected)	(143,878)	(80,561)	-		1,398,892	1,737,295	1,738,706		7,538,389	7,871,841	7,746,327	