



Business Services

MEMORANDUM

To: Rob Glass, Superintendent
Board of Education

Date: June 13, 2013

From: Tina Kostiuk, Assistant Superintendent for Business Services

Re: Approval of Resolution and Original Budgets for Fiscal Year 2013-14

Recommended Motion:

In accordance with the Uniform Budget Act of 1979, I move that the Board of Education adopt the attached resolution and related original budgets for Fiscal Year 2013-14 for the General Fund and Special Revenue Funds as required by law.

Background Information:

Prior to adoption of the budget, a Public Hearing will be held to consider the District's proposed budget. A Notice of Public Hearing was published according to the legal requirements for publishing such a notice. Please know that the property tax millage rate to be levied to support the proposed budget will be a subject of the public hearing.

The budget is based on a set of assumptions that are updated throughout the fiscal year. As these assumptions become known quantities, budget adjustments are required. The Fiscal Year 2013-14 original budgets will be posted on the website in the same form as presented here.

Attachments

Resolution
For Adoption of the Fiscal Year 2013-14 Budgets
By the Board of Education

RESOLVED, that this Resolution shall be the general appropriations of Bloomfield Hills Schools for the fiscal year. A resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by Bloomfield Hills Schools.

BE IT FURTHER RESOLVED that the millage rates of Bloomfield Hills Schools for the fiscal year 2013-14 be approved as presented below.

Tax Base	Purpose	No. Of Mills
Non-Homestead	General Operating	18.0000
Commercial Personal Property	General Operating	14.3881
Homestead	General Operating	8.3881
All Properties	Debt Service	0.9586
All Properties	Sinking Fund	1.4834

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of Bloomfield Hills Schools for the fiscal year is as follows:

Revenue	
Local Sources	\$36,871,018
Interdistrict Sources	4,055,171
State Sources	39,146,040
Federal Sources	2,558,524
Total Revenue	82,630,753
Total Projected Fund Balance, July 1, 2013	23,484,154
TOTAL AVAILABLE TO APPROPRIATE	\$106,114,907

BE IT FURTHER RESOLVED, that \$84,436,130 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	
Basic Programs	\$40,341,843
Special Education and Other Added Needs	7,663,712
Other Instruction	900,168
Total Instruction	48,905,723
Support Services	
Pupil Services	\$5,875,503
Instructional Services	4,316,207
School Administration	4,271,731

Resolution For Adoption of FY2013-14 Budgets (continued)

General Administration	667,410
Business Services	1,580,294
Physical Plant Services	7,790,751
Transportation	3,747,866
Central Services	3,351,016
Total Support Services	31,600,778
Cocurricular Activities	2,268,194
Community Services	1,420,886
Repayment of Loan	240,549
TOTAL APPROPRIATED GENERAL FUND	\$84,436,130

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL REVENUE FUNDS** of Bloomfield Hills Schools for the fiscal year is as follows:

Revenue	
Local Sources	\$3,315,704
Interdistrict Sources	13,702,550
State Sources	3,257,014
Federal Sources	375,131
Transfers In	8,546
Total Revenue and Other Sources	20,658,945
Total Projected Fund Balance, July 1, 2013	8,306,768
TOTAL AVAILABLE TO APPROPRIATE	\$28,965,713

BE IT FURTHER RESOLVED, that \$21,311,324 of the total available to appropriate in the **SPECIAL REVENUE FUNDS** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	
Basic Programs	\$3,861,724
Special Education and Other Added Needs	7,496,594
Total Instruction	11,358,318
Support Services	
Pupil Services	\$2,451,277
Instructional Services	800,840
School Administration	677,978
Physical Plant Services	1,915,154
Transportation	64,460
Total Support Services	5,909,709

Resolution For Adoption of FY2013-14 Budgets (continued)

Community Services	1,558,707
Food Service Fund	2,181,044
Repayment of Loan	295,000
Transfers Out	8,546
TOTAL APPROPRIATED SPECIAL REVENUE FUNDS	<u><u>\$21,311,324</u></u>

BE IT FURTHER RESOLVED that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amount appropriated by the Board of Education and in keeping with the budgetary policy adopted by the Board.

Bloomfield Hills Schools
 FY2013-14 Original Budget
 General Fund

	2012-13 Final Budget	2013-14 Original Budget	Change	
REVENUES				
Local Sources	37,226,683	36,871,018	(355,665)	-1.0%
Interdistrict Sources	4,033,357	4,055,171	21,814	0.5%
State Sources	37,254,372	39,146,040	1,891,668	5.1%
Federal Sources	<u>2,956,972</u>	<u>2,558,524</u>	<u>(398,448)</u>	-13.5%
TOTAL REVENUES	<u>81,471,384</u>	<u>82,630,753</u>	<u>1,159,369</u>	1.4%
INSTRUCTION				
Elementary School	13,183,232	13,714,801	531,569	4.0%
Middle School	12,252,620	13,119,739	867,119	7.1%
High School	13,029,935	13,507,303	477,368	3.7%
Added Needs	7,557,221	7,663,712	106,491	1.4%
Other Instruction	<u>901,235</u>	<u>900,168</u>	<u>(1,067)</u>	-0.1%
TOTAL INSTRUCTION	46,924,243	48,905,723	1,981,480	4.2%
SUPPORT SERVICE				
Pupil Services	6,047,113	5,875,503	(171,610)	-2.8%
Instructional Services	4,244,906	4,316,207	71,301	1.7%
School Administration	4,554,539	4,271,731	(282,808)	-6.2%
General Administration	680,167	667,410	(12,757)	-1.9%
Business Services	1,601,189	1,580,294	(20,895)	-1.3%
Physical Plant Services	7,656,563	7,790,751	134,188	1.8%
Transportation	3,673,008	3,747,866	74,858	2.0%
Central Services	<u>3,463,062</u>	<u>3,351,016</u>	<u>(112,046)</u>	-3.2%
TOTAL SUPPORT SERVICES	31,920,547	31,600,778	(319,769)	-1.0%
Cocurricular Activities	2,275,476	2,268,194	(7,282)	-0.3%
Community Service	1,386,415	1,420,886	34,471	2.5%
Repayment of Loans	<u>235,326</u>	<u>240,549</u>	<u>5,223</u>	2.2%
TOTAL EXPENDITURES	<u>82,742,007</u>	<u>84,436,130</u>	<u>1,694,123</u>	2.0%
SURPLUS (DEFICIT)	(1,270,623)	(1,805,377)	(534,754)	

Bloomfield Hills Schools
 FY2013-14 Original Budget
 General Fund - By Object

	2012-13 Final Budget	2013-14 Original Budget	Change	
REVENUES				
Local Sources	37,226,683	36,871,018	(355,665)	-1.0%
Interdistrict Sources	4,033,357	4,055,171	21,814	0.5%
State Sources	37,254,372	39,146,040	1,891,668	5.1%
Federal Sources	2,956,972	2,558,524	(398,448)	-13.5%
TOTAL REVENUES	<u>81,471,384</u>	<u>82,630,753</u>	<u>1,159,369</u>	1.4%
EXPENDITURES				
Salaries	44,513,566	44,807,826	294,260	0.7%
Fringe Benefits	22,669,215	24,511,438	1,842,223	8.1%
Purchased Services	4,713,901	4,549,838	(164,063)	-3.5%
Supplies and Other	5,330,078	5,298,828	(31,250)	-0.6%
Capital Outlay	1,525,831	1,272,644	(253,187)	-16.6%
Debt Service	235,326	240,549	5,223	2.2%
Tuition - Other Transactions	3,754,090	3,755,007	917	0.0%
TOTAL EXPENDITURES	<u>82,742,007</u>	<u>84,436,130</u>	<u>1,694,123</u>	2.0%
SURPLUS (DEFICIT)	(1,270,623)	(1,805,377)	(534,754)	

Bloomfield Hills Schools
 FY2013-14 Original Budget
 Special Revenue Funds

	2012-13 Final Budget	2013-14 Original Budget	Change	
REVENUES				
Local Sources	3,304,500	3,315,704	11,204	0.3%
Interdistrict Sources	14,399,923	13,702,550	(697,373)	-4.8%
State Sources	3,468,177	3,257,014	(211,163)	-6.1%
Federal Sources	375,131	375,131	-	0.0%
Transfers In	<u>9,640</u>	<u>8,546</u>	<u>(1,094)</u>	-11.3%
TOTAL REVENUES	<u>21,557,371</u>	<u>20,658,945</u>	<u>(898,426)</u>	-4.2%
BASIC INSTRUCTION				
High School	3,681,834	3,861,724	179,890	4.9%
Added Needs	<u>7,260,853</u>	<u>7,496,594</u>	<u>235,741</u>	3.2%
TOTAL BASIC INSTRUCTION	10,942,687	11,358,318	415,631	3.8%
SUPPORT SERVICE				
Pupil Services	2,401,627	2,451,277	49,650	2.1%
Instructional Services	821,776	800,840	(20,936)	-2.5%
School Administration	659,224	677,978	18,754	2.8%
Physical Plant Services	1,900,959	1,915,154	14,195	0.7%
Transportation	66,672	64,460	(2,212)	-3.3%
Central Services	<u>2,020</u>	<u>-</u>	<u>(2,020)</u>	-100.0%
TOTAL SUPPORT SERVICES	5,852,278	5,909,709	57,431	1.0%
Community Service	1,536,853	1,558,707	21,854	1.4%
Food Service Fund	2,174,365	2,181,044	6,679	0.3%
Repayment of Loans	294,500	295,000	500	0.2%
Transfers Out	<u>9,640</u>	<u>8,546</u>	<u>(1,094)</u>	-11.3%
TOTAL EXPENDITURES	<u>20,810,323</u>	<u>21,311,324</u>	<u>501,001</u>	2.4%
SURPLUS (DEFICIT)	<u>747,048</u>	<u>(652,379)</u>	<u>(1,399,427)</u>	

Bloomfield Hills Schools
 FY2013-14 Original Budget
 Special Revenue Funds - By Object

	2012-13 Final Budget	2013-14 Original Budget	Change	
REVENUES				
Local Sources	3,304,500	3,315,704	11,204	0.3%
Interdistrict Sources	14,399,923	13,702,550	(697,373)	-4.8%
State Sources	3,468,177	3,257,014	(211,163)	-6.1%
Federal Sources	375,131	375,131	-	0.0%
Transfers In	9,640	8,546	(1,094)	-11.3%
TOTAL REVENUES	<u>21,557,371</u>	<u>20,658,945</u>	<u>(898,426)</u>	-4.2%
EXPENDITURES				
Salaries	10,549,100	10,762,616	213,516	2.0%
Fringe Benefits	5,640,899	5,880,042	239,143	4.2%
Purchased Services	1,802,498	1,720,018	(82,480)	-4.6%
Supplies and Other	1,598,078	1,667,876	69,798	4.4%
Capital Outlay	25,335	56,781	31,446	124.1%
Indirect Costs	890,273	920,445	30,172	3.4%
Debt Service	294,500	295,000	500	0.2%
Transfers Out	9,640	8,546	(1,094)	-11.3%
TOTAL EXPENDITURES	<u>20,810,323</u>	<u>21,311,324</u>	<u>501,001</u>	2.4%
SURPLUS (DEFICIT)	<u>747,048</u>	<u>(652,379)</u>	<u>(1,399,427)</u>	

**BLOOMFIELD HILLS SCHOOLS
FY 2013-14 PROPOSED BUDGET
SPECIAL REVENUE FUNDS**

	CENTER PROGRAMS			RECREATION/COMMUNITY SERVICES			RECREATION MILLAGE		
	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14
REVENUES									
Local Sources	-	-	-	1,189,023	1,191,431	2,408	134	67	(67)
Interdistrict Sources	9,359,436	8,703,594	(655,842)	-	-	-	-	-	-
State Sources	3,394,277	3,174,746	(219,531)	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	9,640	8,546	(1,094)	-	-	-
TOTAL REVENUES	12,753,713	11,878,340	(875,373)	1,198,663	1,199,977	1,314	134	67	(67)
BASIC INSTRUCTION									
High School	-	-	-	-	-	-	-	-	-
Added Needs	7,260,853	7,496,594	235,741	-	-	-	-	-	-
TOTAL BASIC INSTRUCTION	7,260,853	7,496,594	235,741	-	-	-	-	-	-
SUPPORT SERVICE									
Pupil Services	2,171,422	2,209,880	38,458	-	-	-	-	-	-
Instructional Services	608,605	612,742	4,137	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Physical Plant Services	1,369,850	1,384,117	14,267	47,199	53,339	6,140	100,000	48,926	(51,074)
Transportation	4,000	4,000	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,153,877	4,210,739	56,862	47,199	53,339	6,140	100,000	48,926	(51,074)
Community Service	-	-	-	1,101,464	1,115,180	13,716	8,795	8,970	175
Food Service Fund	-	-	-	-	-	-	-	-	-
Repayment of Loans	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	9,640	8,546	(1,094)
TOTAL EXPENDITURES	11,414,730	11,707,333	292,603	1,148,663	1,168,519	19,856	118,435	66,442	(51,993)
SURPLUS (DEFICIT)	1,338,983	171,007	(1,167,976)	50,000	31,458	(18,542)	(118,301)	(66,375)	51,926

**BLOOMFIELD HILLS SCHOOLS
FY 2013-14 PROPOSED BUDGET
SPECIAL REVENUE FUNDS**

	FOOD SERVICES			INTERNATIONAL ACADEMY			TOTAL ALL SPECIAL REVENUE FUNDS			
	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14	2012-13 Proposed Final Budget	2013-14 Proposed Budget	Variance FY2012-13 to FY2013-14	
REVENUES										
Local Sources	1,586,149	1,586,149	-	529,194	538,057	8,863	3,304,500	3,315,704	11,204	0.3%
Interdistrict Sources	-	-	-	5,040,487	4,998,956	(41,531)	14,399,923	13,702,550	(697,373)	-4.8%
State Sources	73,900	82,268	8,368	-	-	-	3,468,177	3,257,014	(211,163)	-6.1%
Federal Sources	375,131	375,131	-	-	-	-	375,131	375,131	-	0.0%
Transfers In	-	-	-	-	-	-	9,640	8,546	(1,094)	-11.3%
TOTAL REVENUES	2,035,180	2,043,548	8,368	5,569,681	5,537,013	(32,668)	21,557,371	20,658,945	(898,426)	-4.2%
BASIC INSTRUCTION										
High School	-	-	-	3,681,834	3,861,724	179,890	3,681,834	3,861,724	179,890	4.9%
Added Needs	-	-	-	-	-	-	7,260,853	7,496,594	235,741	3.2%
TOTAL BASIC INSTRUCTION	-	-	-	3,681,834	3,861,724	179,890	10,942,687	11,358,318	415,631	3.8%
SUPPORT SERVICE										
Pupil Services	-	-	-	230,205	241,397	11,192	2,401,627	2,451,277	49,650	2.1%
Instructional Services	-	-	-	213,171	188,098	(25,073)	821,776	800,840	(20,936)	-2.5%
School Administration	-	-	-	659,224	677,978	18,754	659,224	677,978	18,754	2.8%
Physical Plant Services	-	-	-	383,910	428,772	44,862	1,900,959	1,915,154	14,195	0.7%
Transportation	49,516	50,821	1,305	13,156	9,639	(3,517)	66,672	64,460	(2,212)	-3.3%
Central Services	-	-	-	2,020	-	(2,020)	2,020	-	(2,020)	-100.0%
TOTAL SUPPORT SERVICES	49,516	50,821	1,305	1,501,686	1,545,884	44,198	5,852,278	5,909,709	57,431	1.0%
Community Service	-	-	-	426,594	434,557	7,963	1,536,853	1,558,707	21,854	1.4%
Food Service Fund	2,174,365	2,181,044	6,679	-	-	-	2,174,365	2,181,044	6,679	0.3%
Repayment of Loans	-	-	-	294,500	295,000	500	294,500	295,000	500	0.2%
Transfers Out	-	-	-	-	-	-	9,640	8,546	(1,094)	-11.3%
TOTAL EXPENDITURES	2,223,881	2,231,865	7,984	5,904,614	6,137,165	232,551	20,810,323	21,311,324	501,001	
SURPLUS (DEFICIT)	(188,701)	(188,317)	384	(334,933)	(600,152)	(265,219)	747,048	(652,379)	(1,399,427)	