Birmingham PUBLIC SCHOOLS Achievement Character Community

2024-2025 BUDGET SUMMARY

AND RELATED INFORMATION

# *Birmingham Public Schools*

***PRESENTED June 18, 2024***

# Birmingham Public Schools

31301 Evergreen Road
Beverly Hills, MI 48025

## *Board of Education*

| | |
|---|---|
| Jennifer Rass | Board President |
| Lori Ajlouny | Board Vice President |
| Amy Hochkammer | Board Secretary |
| Nicole Spencer | Board Treasurer |
| Luke Joseph | Board Trustee |
| Nicole McKinney | Board Trustee |
| Colleen Zammit | Board Trustee |

## *Central Leadership Team*

| | |
|---|---|
| Embekka Roberson | Superintendent |
| April Imperio | Asst. Superintendent – Student Learning & Inclusion |
| Kevin Taratuta | Chief Finance and operations Officer |
| Dean Niforos | Asst. Superintendent – Human Resources |
| Laura Mahler | Executive Director – Special Services |
| Zach Riley-Kelley | Executive Director of Technology |

**Property Tax Levy**

The Uniform Budgeting and Accounting Act requires that the district's budget sets forth a statement of the total number of mills of ad valorem property taxes to be levied and the purpose for which the millage is levied. For fiscal year 2024-2025, the school district will levy tax mills and generate estimated tax revenue as follows:

| Tax Base | Purpose | Mills Levied | Est. Tax Revenue |
|---|---|---|---|
| Homestead (Hold Harmless) | General Operating | 4.8062 | $27,120,300 |
| Non-Homestead | General Operating | 18.0000 | $30,689,969 |
| All Properties | Debt Retirement | 3.8000 | $27,770,903 |

**Budget Policy, Development and Management Process**

The Board is required to adopt a budget prior to July 1 of each year, to be in place for the ensuing school year. The budget is a formalized statement of anticipated revenues and expenditures of the School District and includes all District fund categories that are used to carry-out the School District's educational goals and objectives. The budget will be prepared and published in conformity with the most recent, applicable Governmental Accounting Standards Board (GASB) requirements and will maintain an end-year General Fund balance that should fall between 10 and 15% of the preceding year´s expenditures.

The Superintendent designates the School District´s Assistant Superintendent for Finance and Operations as the administrator with primary responsibility for developing and proposing the District´s annual budget and any necessary or prudent budget revisions. The District´s Assistant Superintendent for Finance and Operations will also be the District administrator with primary responsibility for preparing and delivering such reports and data as may be required by the State of Michigan, the Board, or the Superintendent.

Throughout the year changes in assumptions, estimations and adjustments to staffing may necessitate an amendment to the budget originally approved by the Board. This is done in order to provide fiscal transparency and fiscal stewardship of the district's resources, allowing the Superintendent and Board of Education to make sound financial decisions.

# General Fund Revenue Assumptions

***Property Tax Revenue***

The District's Taxable Value (TV) information, as provided by Oakland County, is based on the applicable L-4028 report. The per student foundation allowance amount is funded from three revenue sources, the 18 mill local property taxes, the Hold Harmless millage, and the School Aid Fund. These funds constitute the district's local funding contribution of the per student foundation allowance guarantee. State Aid funding makes up the balance of the foundation allowance guarantee. The Fiscal Year 2024-2025 General Fund budget for local property tax revenue is a product of the 18 mills times the "non-PRE property" tax base and is budgeted at $29,367,298

Michigan's Proposal A, passed in 1994, shifted the primary source of school funding from local property taxes to state sales taxes to reduce funding disparities between wealthy and less wealthy districts. This change aimed to equalize educational opportunities across the state by redistributing resources more equitably while limiting local property tax increases. However, to ensure that higher funded districts did not suffer a significant drop in funding, the legislation included provisions allowing these districts to maintain their higher per-pupil expenditures through additional local millages. These districts were termed "hold harmless" because they were protected from the potential negative financial impact of the new funding formula. In a non-hold harmless district, a resident's primary homestead is exempt from the first 18.0000 mills levied for the local school operating tax. Hold harmless districts are allowed to levy mills above the state maximum 18 mills. Birmingham Public Schools is one of 31 "hold harmless" districts. The estimated hold harmless millage for the 2024-2025 school year is 4.0862 and estimated revenue is budgeted at $27,120,300.

***State Source Revenue***

State source revenue is budgeted at $72,602,881 a decrease of $2,645,445 from 2023-2024. This revenue source is comprised of the State Aid foundation allowance guarantee plus each fiscal year's various categorical funding. The 2024-2025 budget assumes a state base foundation increase of $241, from $9,608 per full time equivalent (FTE) student, to $9,849. The district's hold harmless per pupil rate remains at $3,755. The state's foundation calculation is weighted 90% on the October 2025 count and 10% on the February 2024 count. We are assuming a decrease of 40 FTE from 7312.45 to 7,272.45 due to the decline in projected enrollment data. Our budget process uses data from the state's population trend information, statistical grade roll up trends, and completed enrollments prior to the start of the next school year. Further detail of state source revenue changes are outlined in the following pages.

***Federal Source Revenue***

Federal source revenue is comprised of federal grant funding including the Individuals with Disabilities Act (IDEA) grant, Title I-IV grants, and Medicaid. Total federal source revenues are budgeted to decline by approximately $1.67 million in 2024-2025. The primary change is due to the sunsetting of the final ESSER grants of $800,000.

***Intermediate Source Revenue***

Intermediate source revenue is comprised primarily of PA-18 millage allocations. PA-18 is a county-wide property tax levy that collects additional funding for special needs students. Our district is estimated to receive approximately $9.0M in 2024-2025, and increase of $476,971 over the 2023-2024 school year. The balance of intermediate source revenue is comprised of Medicare payments, $515,000, and Career Focused Education (CFE) grants $124,339. Both of which remain unchanged from the prior year's final budget.

***Transfers and Other Revenue***

Transfers into the General Fund comprise of amounts paid by the General Fund on behalf of other funds which are to be reimbursed and revenue sharing from non-instructional programs. The General Fund is reimbursed for rent, indirect costs and other costs for running the Autism Spectrum Disorder (ASD) center program. Budget transfers into the general fund from the ASD fund total $658,920. Transfers from the district's Community Education program is budgeted for $210,000. The Early Childhood Center transfer to the General Fund is budgeted at $100,000.

# General Fund Expenditure Assumptions

***Fiscal Year 2024-2025 Operating Assumptions and Other Adjustments***

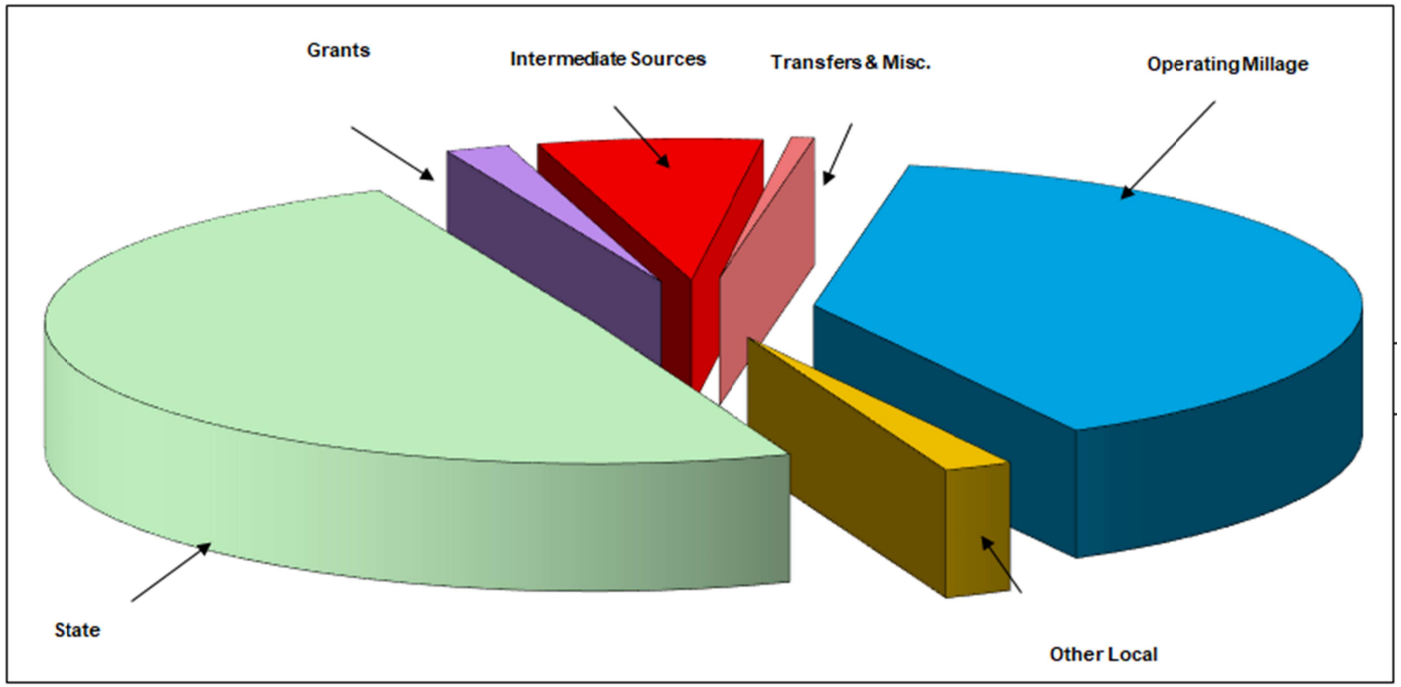
Several adjustments to operating expenditures are expected to be implemented in the next fiscal year. The following is a summary of the most significant changes:

- Increase in total wages and benefits, including retirement costs of $4.5M
- Anticipated efficiencies gained by budget adjustments, including reductions in supplies, realigning of positions and turnover savings are budgeted for approximately $2.7M
- Transfer of Community Education into a special revenue fund reduces overall expenditures by $1.7M
- Sunset of ESSER III, 11t funding - $800,000 of revenues and supplemental expenditures
- Other supplemental grant spending reduced as a result of sunset grants, $792,000.

Detailed explanations of operating expenditures are outlined later in this report.

# BIRMINGHAM PUBLIC SCHOOLS

2023-24 General Fund Revenues and Other Financing Sources
Original Budget




| | 2023-24 Final Budget | | 2024-25 Original Budget | | | |
|---|---|---|---|---|---|---|
| | Original Budget | % of Total | Original Budget | % of Total | Increase / (Decrease) | % Change from 2023-2024 Final Budget |
| REVENUES and OFS: | | | | | | |
| Operating Millage | 55,243,127 | 36.9% | 57,742,642 | 39.3% | 2,499,515 (a) | 4.52% |
| Other Local | 4,714,682 | 3.1% | 3,028,496 | 2.1% | (1,686,186) (a) | -35.76% |
| State | 75,248,326 | 50.3% | 72,602,881 | 49.4% | (2,645,445) (b,c,d) | -3.52% |
| Grants | 4,446,105 | 3.0% | 2,777,175 | 1.9% | (1,668,930) (e) | -37.54% |
| Intermediate Sources | 9,237,022 | 6.2% | 9,711,493 | 6.6% | 474,471 (f) | 5.14% |
| Transfers & Misc. | 796,344 | 0.5% | 979,993 | 0.7% | 183,649 (g) | 23.06% |
| Total | 149,685,606 | 100.0% | 146,842,680 | 100.0% | (2,842,926) | -1.90% |

## BIRMINGHAM PUBLIC SCHOOLS

2024-25 General Fund Revenue Detail - Original Budget

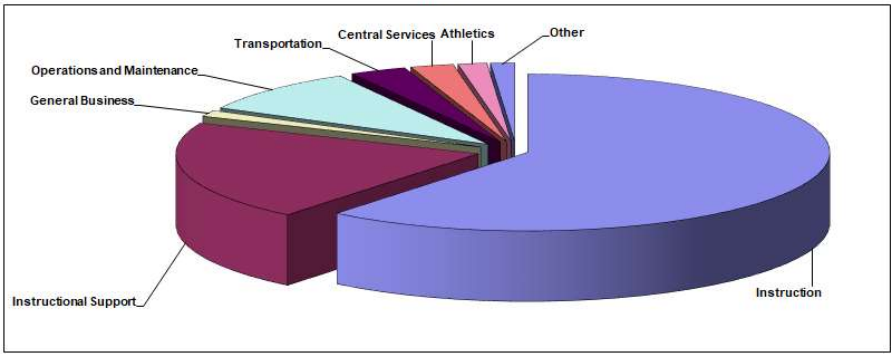
| | | | |
|---|---|---|---|
| PRE taxable value | 5,610,238,493 | Homestead Property Tax Rev: | 26,963,928 |
| Non-PRE taxable value | 1,631,516,530 | Non-Homestead Property Tax Rev: | 29,367,298 |
| Commercial Personal Property Value: | 67,587,400 | Comm Personal Property Tax Rev: | 405,524 |
| Total Taxable Value: | 7,309,342,423 | Total Property Tax Revenue | 56,736,750 |
| 2023 Non-Homestead Millage: | 18.0000 | State Aid Membership blended FTE: | 7,222.45 |
| 2023 Commerical Personal Property Millage: | 6.0000 | Per Pupil Foundation | $13,604 |
| Homestead Millage: | 4.8062 | | |

| | 2022-23 Actual | 2023-2024 Final Budget | 2024-25 Original Budget | $ Change from 2023-24 Final to 2024-25 Original | Notes |
|---|---|---|---|---|---|
| LOCAL REVENUE: | | | | | |
| Property Taxes | 52,160,834 | 55,243,127 | 57,742,642 | 2,499,515 | (a), (b) |
| Earned interest on investments | (16,316) | 740,500 | 940,500 | 200,000 | (a) |
| Tuition | 529,814 | 552,500 | 623,209 | 70,709 | |
| Athletics | 650,007 | 601,000 | 601,000 | 0 | |
| Recreation/Enrichment | 1,919,729 | 2,147,315 | 0 | (2,147,315) | (a) |
| Other Local | 968,811 | 673,367 | 863,787 | 190,420 | |
| TOTAL LOCAL SOURCES | 56,212,879 | 59,957,809 | 60,771,138 | 813,329 | |
| STATE REVENUE: | | | | | |
| Proposal A-22a | 22,062,079 | 19,156,008 | 16,150,928 | (3,005,080) | (b) |
| Discretionary-22b | 6,035,241 | 22,721,614 | 24,353,795 | 1,632,181 | (b) |
| Special Ed. Headlee - 51c | 18,679,878 | 8,213,689 | 8,642,689 | 429,000 | (c) |
| MPSERS Stabilization Funding-147c(1) | 12,519,178 | 13,984,827 | 13,984,827 | 0 | |
| Other State Revenue | 14,987,699 | 11,172,188 | 9,470,642 | (1,701,546) | (d) |
| TOTAL STATE SOURCES | 74,284,075 | 75,248,326 | 72,602,881 | (2,645,445) | |
| FEDERAL & STATE GRANTS: | | | | | |
| ESSER Grants | 3,460,699 | 1,353,004 | 0 | (1,353,004) | (e) |
| IDEA Grants | 2,204,773 | 2,520,216 | 2,299,781 | (220,435) | (e) |
| Consolidated Application Grants | 277,508 | 535,602 | 456,394 | (79,208) | |
| Other Grants & Medicaid | 1,052,464 | 37,283 | 21,000 | (16,283) | |
| TOTAL FEDERAL SOURCES | 6,995,444 | 4,446,105 | 2,777,175 | (1,668,930) | |
| INTERMEDIATE SOURCES: | | | | | |
| PA-18 | 8,112,703 | 8,595,183 | 9,072,154 | 476,971 | (f) |
| Great Start Readiness Program | 116,535 | 150,258 | 150,258 | 0 | |
| Other Intermediate Sources | 622,852 | 491,581 | 489,081 | (2,500) | |
| TOTAL ISD FUNDING | 8,852,090 | 9,237,022 | 9,711,493 | 474,471 | |
| OPERATING TRANSF IN / (OUT) AND OTHER FINANCING SOURCES: | | | | | |
| Indirect costs | 73,246 | 11,073 | 11,073 | 0 | |
| Other Operating Transfers | 931,301 | 785,271 | 968,920 | 183,649 | (g) |
| TOTAL INCOMING TRANSF and OTHER FINANCING SOURCES: | 1,004,547 | 796,344 | 979,993 | 183,649 | |
| TOTAL REVENUES and OTHER FINANCING SOURCES | 147,349,035 | 149,685,606 | 146,842,680 | (2,842,926) | |
| TOTAL EXPENDITURES and OTHER FINANCING USES | 147,580,234 | 150,739,420 | 149,857,239 | (882,181) | |
| Increase (Decrease) in Fund Balance | (231,199) | (1,053,814) | (3,014,559) | (1,960,745) | |
| Fund Balance - Beginning of Year | 19,712,507 | 19,481,308 | 18,427,494 | | |
| Fund Balance - End of Year | 19,481,308 | 18,427,494 | 15,412,935 | | |
| Fund balance change as a percent of expenditures | -0.16% | -0.70% | -2.01% | | |
| Fund balance as a percent of expenditures | 13.20% | 12.22% | 10.29% | | |

| Explanations are provided below for significant* prior year variances | |
|---|---|
| (a) | Changes in local revenue are comprised of:<br>1. Property tax estimates up $2,499,515 based on enrollment, hold harmless and state aid calculations<br>2. Increase in estimated interest earnings of $200,000<br>3. Decrease in revenue generated by community education as it is being moved into its own fund; ($1,956,895) |
| (b) | 22a/22b – Foundation allowance: Decrease in foundation based on state provided calculation estimation worksheet ($1,372,899). Funding has shifted more towards property taxes, but overall foundation increase has increased by $1,126,616. |
| (c) | Section 51c – Special Education Headlee Obligation: This state funding provides for the reimbursement of special education costs and is typically one year in arrears. Anticipated spending in 2023-24 increased over 2022-23, therefore the estimate of funding for this category increased $429,000. |
| (d) | 1. Section 147c(1) – MPSERS stabilization funding: No change was made to this estimate as revenues match related expenditures and is based on a state-wide formula. There is no general fund impact.<br>2. Section 20f – Categorical reduction payments: State funding to partially offset costs from categorical reductions from the 2013-14 and 2015-16 school years. All legislative proposals have allowed this to sunset by 50% in 2024-25 with the final elimination of this categorical in 2025-26, ($362,123)<br>3. Section 29 – Enrollment stabilization: Additional funding for districts with declining enrollment. Allows districts to use 50% of the prior year's blended pupil count and 50% of the current year's pupil count. In 2023-24 the amount of funding only provided for approximately 76% of the amount needed by districts. Based on our 90 FTE decrease estimate the projection into 2024-25 provided an increase in revenue. $465,250<br>4. Section 27k – Student Loan Repayment Program: There is a second round of this funding anticipated for the 2024-25 school year. Estimated revenues and offsetting expenditures are estimated to be $134,400, and increase over the prior year of $74,400. No general fund balance impact.<br>5. Section 27L – Educator Compensation Program: One-time funding in 2023-24 that is eliminated in all legislative proposals. ($335,614).<br>6. Section 31aa and Section 97 – Mental Health and Safety Grants: Total funding for mental health and safety grants are anticipated to decrease by 50% based on current legislative proposals. ($1,306,155)<br>7. Section 35j – Literacy Improvements: State grant award anticipated spending for the new ELA curriculum pilot is estimated to be $712,572 in 2024-25 an increase over 2023-24 of $412,572. This grant is for new revenue and new expenditures, and has no general fund impact.<br>8. Section 23g – MI Kids Back on Track: Award of $544,953 to increase proficiency in math and reading. This grant is for new revenue and new expenditures, and has no general fund impact.<br>9. 31o – Wraparound Services: This funding was to help districts maintain or increase their number psychologists and social workers as a result of the COVID pandemic. The program was designed to sunset in 2024-25 and no current legislative proposal indicates a renewal. ($404,180). |
| (e) | Changes in Federal Revenue are comprised of:<br>1. Several COVID related grants sunset at the end of 2023-24 and do not continue into 2024-25<br>2. ESSER III – 11t: $815,122<br>3. 98c Learning Loss Grant: $284,239<br>4. Oakland County Mental Health Grant: $223,775<br>5. Reduction in IDEA carryover funding, $197,526<br>6. Other net reductions in federal grants less than $100,000 each - $148,268 |
| (f) | Increase in estimated PA-18, Oakland Counties special education millage - $476,971 |
| (g) | Changes in transfers into the General Fund are comprised of:<br>1. Transfers from the ASD center program increased $23,649<br>2. Transfer from the new Community Service Fund estimated at $210,000<br>3. Transfer from the Early Child Care program of $100,000, which is a decrease from the prior year's reimbursement of $150,000. Total decrease, $50,000. |

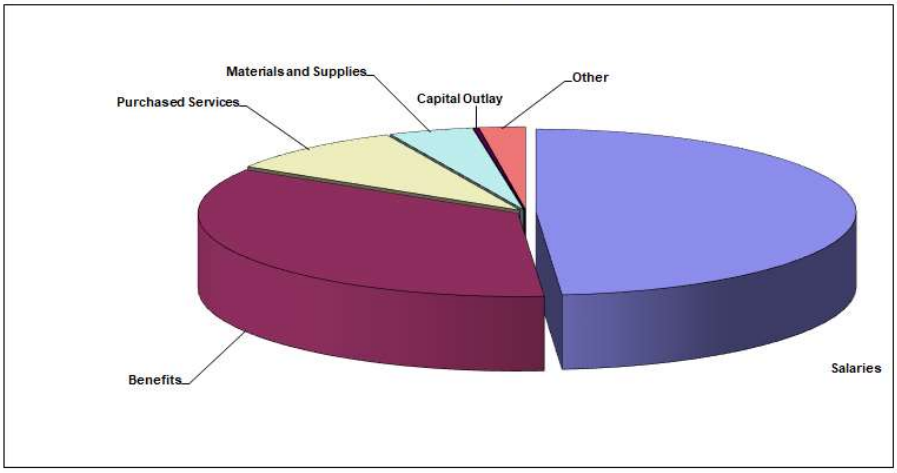
*Significant is defined as an account or similar group of accounts in excess of $100,000. Some budget accounts lines may change by greater than $100,000 but not contain any individually significant changes.

**BIRMINGHAM PUBLIC SCHOOLS**
2024-25 General Fund Expenditures by Function
Original Budget




| | 2023-24 | | 2024-25 Original Budget | | | |
|---|---|---|---|---|---|---|
| | Final Budget | % of Total | Original Budget | % of Total | Increase / (Decrease) | % Change from 2023-2024 Final Budget |
| EXPENDITURES: | | | | | | |
| Instruction | 88,966,440 | 59.0% | 91,181,722 | 60.8% | 2,215,282 (h) | 2.5% |
| Instructional Support | 31,322,373 | 20.8% | 30,822,590 | 20.6% | (499,783) (i) | -1.6% |
| General Business | 2,154,234 | 1.4% | 1,895,345 | 1.3% | (258,889) (j) | -12.0% |
| Operations and Maintenance | 13,752,537 | 9.1% | 13,717,796 | 9.2% | (34,741) | -0.3% |
| Transportation | 4,574,105 | 3.0% | 4,541,199 | 3.0% | (32,906) | -0.7% |
| Central Services | 3,583,087 | 2.4% | 3,458,915 | 2.3% | (124,172) (k) | -3.5% |
| Athletics | 2,486,522 | 1.6% | 2,312,989 | 1.5% | (173,533) (l) | -7.0% |
| Other | 3,900,122 | 2.6% | 1,926,683 | 1.3% | (1,973,439) (m) | -50.6% |
| Total | 150,739,420 | 100% | 149,857,239 | 100% | (882,181) | -0.6% |

**BIRMINGHAM NUBLIC SCHOOLS**
2024-25 General Fund Expenditures by Object Code
Original Budget




| | 2023-24 | | 2024-25 Original Budget | | | |
|---|---|---|---|---|---|---|
| | Final Budget | % of Total | Original Budget | % of Total | Increase / (Decrease) | % Change from 2023-2024 Final Budget |
| EXNENDITURES: | | | | | | |
| Salaries | 71,197,106 | 47.2% | 72,984,806 | 48.7% | 1,787,700 (n) | 2.5% |
| Benefits | 51,498,687 | 34.2% | 52,618,961 | 35.1% | 1,120,274 (n) | 2.2% |
| Purchased Services | 16,310,777 | 10.8% | 14,009,952 | 9.3% | (2,300,825) (o) | -14.1% |
| Materials and Supplies | 7,325,817 | 4.9% | 6,404,074 | 4.3% | (921,743) (p) | -12.6% |
| Capital Outlay | 453,730 | 0.3% | 330,050 | 0.2% | (123,680) | -27.3% |
| Other | 3,953,303 | 2.6% | 3,509,396 | 2.3% | (443,907) (q) | -11.2% |
| Total | 150,739,420 | 100% | 149,857,239 | 100% | (882,181) | -0.6% |

| Explanations are provided below for significant prior year variances | |
|---|---|
| (h) | Changes to instruction are comprised of:<br>1. Net wage and benefit changes including retirement costs totaling $3,347,570<br>2. Elimination of supplemental grant expenditures, ($840,953)<br>3. Budget adjustments to supplies as a cost saving measure ($484,058). |
| (i) | Changes to instructional support are comprised of:<br>1. Net wage and benefit changes including retirement costs totaling $368,573, non-grant related<br>2. Elimination of costs from sunset grants ($1,644,691), supplemental<br>3. Budget neutral costs of new grants including 35j – Literacy Improvement and 97j – Early Student Behavioral, $776,335<br>4. Budget adjustments to supplies as a cost saving measure ($141,074). |
| (j) | Changes to general business expenditures are comprised of a reduction in unemployment compensation charges ($82,880) and ($53,124) in net wage and benefit changes as a result of staffing turnover. |
| (k) | Elimination of certain technology subscriptions results in budget reduction in central services of ($161,800) |
| (l) | Budget adjustments of non-district employee coaching positions reduced the athletics budget by ($165,024) |
| (m) | Changes in other expenditures are comprised of:<br>1. Elimination of community service costs in the general fund and moving them to a new special revenue fund ($1,426,585)<br>2. Budgeted reduction in grant funding ($352,241)<br>3. ASD Center Program funding collected by the general fund to transfer into the ASD Center Program fund decreased ($281,146) as a result of declining enrollment in the program. |
| (n) | Net changes to salaries and benefits are primarily comprised of the following:<br>1. Increase of total compensation for all applicable groups, $4,500,000<br>2. Net increase in ongoing grant funding 750,981<br>3. Decrease in sunset grant supplemental wages and benefits, (773,941)<br>4. Savings on staff turnover and other staffing realignments, (1,901,657) |
| (o) | Decrease in purchased services is comprised of the elimination of the Community Education Program from the General Fund ($546,204), net change in grant spending ($1,100,521), item (i), and item (h). |
| (p) | Total decrease in materials and supplies is comprised of the elimination of supplementary grant spending ($585,777), and cost saving measures of ($335,966) |
| (q) | Other expenditure decreases are comprised of reductions in supplemental grants expenditures ($134,887) and item (j)3. |

*Generally, significant is defined as an account or similar group of accounts in excess of $100,000. Some budget accounts lines may change by greater than $100,000 but not contain any individually significant changes.

The following page provides more detail of the prior two graphs.

# BIRMINGHAM PUBLIC SCHOOLS

2024-25 General Fund Expenditures and
Other Financing Uses Summary

| Function | 2022-23 ACTUAL | 2023-24 FINAL BUDGET | 2024-2025 ORIGINAL BUDGET | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other |
|---|---|---|---|---|---|---|---|---|---|
| 111 Elementary | 29,435,184 | 28,180,683 | 29,436,060 | 16,322,495 | 11,596,100 | 427,690 | 1,033,124 | 18,050 | 38,601 |
| 112 Middle School | 18,347,751 | 16,958,577 | 17,681,721 | 9,924,831 | 7,097,341 | 322,000 | 302,004 | 3,000 | 32,545 |
| 113 High School | 21,635,755 | 20,361,530 | 20,160,442 | 10,618,860 | 7,951,430 | 385,551 | 266,377 | 0 | 938,224 |
| 118 Pre-School | 546,157 | 558,087 | 598,090 | 339,605 | 245,588 | 2,950 | 9,947 | 0 | 0 |
| 119 Summer School | 629,038 | 195,466 | 20,910 | 13,940 | 6,970 | 0 | 0 | 0 | 0 |
| Total Basic Programs | 70,593,884 | 66,254,343 | 67,897,223 | 37,219,731 | 26,897,429 | 1,138,191 | 1,611,452 | 21,050 | 1,009,370 |
| 122 Special Education | 14,635,680 | 16,326,992 | 17,415,930 | 8,505,307 | 6,721,772 | 2,062,106 | 26,745 | 100,000 | 0 |
| 125 Compensatory Education | 3,523,796 | 4,850,559 | 4,293,173 | 2,144,740 | 1,755,361 | 264,391 | 128,681 | 0 | 0 |
| 127 Career & Technical Education | 1,376,933 | 1,335,952 | 1,353,545 | 685,517 | 500,143 | 43,616 | 120,269 | 0 | 4,000 |
| Total Added Needs | 19,536,409 | 22,513,503 | 23,062,648 | 11,335,564 | 8,977,276 | 2,370,113 | 275,695 | 100,000 | 4,000 |
| 131 Adult Education | 116,403 | 198,594 | 68,971 | 0 | 0 | 66,330 | 2,641 | 0 | 0 |
| Total Adult/Continuing Educ | 116,403 | 198,594 | 68,971 | 0 | 0 | 66,330 | 2,641 | 0 | 0 |
| Total Instruction | 90,246,696 | 88,966,440 | 91,028,842 | 48,555,295 | 35,874,705 | 3,574,634 | 1,889,788 | 121,050 | 1,013,370 |
| 211 Attendance | 153,201 | 170,805 | 140,743 | 76,744 | 63,049 | 0 | 950 | 0 | 0 |
| 212 Guidance | 3,648,890 | 3,281,333 | 3,362,221 | 1,872,823 | 1,489,398 | 0 | 0 | 0 | 0 |
| 213 Health | 863,421 | 924,334 | 370,913 | 21,925 | 11,191 | 337,797 | 0 | 0 | 0 |
| 214 Psychological | 1,337,922 | 1,470,113 | 1,535,171 | 871,753 | 660,806 | 237 | 2,375 | 0 | 0 |
| 215 Speech | 1,978,817 | 2,436,604 | 2,424,137 | 1,361,050 | 1,045,777 | 13,985 | 3,325 | 0 | 0 |
| 216 Social Worker Salary | 1,509,738 | 2,562,893 | 2,836,744 | 1,797,994 | 1,037,225 | 100 | 1,425 | 0 | 0 |
| 218 Teacher Consult- LD | 103,090 | 93,135 | 94,944 | 59,832 | 35,112 | 0 | 0 | 0 | 0 |
| 219 Other Pupil Support | 1,933,996 | 2,070,233 | 1,547,557 | 968,319 | 550,076 | 27,362 | 0 | 0 | 1,800 |
| Total Pupil Support Services | 11,529,075 | 13,009,450 | 12,312,430 | 7,030,440 | 4,892,634 | 379,481 | 8,075 | 0 | 1,800 |
| 221 Improvement of Instruction | 3,418,933 | 4,327,742 | 4,544,555 | 2,257,721 | 1,469,502 | 793,407 | 20,625 | 0 | 3,300 |
| 222 Library | 2,711,854 | 2,895,629 | 2,908,104 | 1,547,696 | 1,209,218 | 30,855 | 120,335 | 0 | 0 |
| 224 Educational Television | 181,555 | 286,174 | 291,163 | 60,436 | 41,202 | 0 | 4,275 | 185,250 | 0 |
| 225 Instruction Tech | 67,280 | 116,067 | 111,149 | 0 | 0 | 38,500 | 64,957 | 0 | 7,692 |
| 226 Supervision of Instructional Staff | 1,107,162 | 1,217,979 | 1,218,755 | 709,252 | 490,389 | 9,022 | 7,950 | 0 | 2,142 |
| 227 Student Assessment | 0 | 55,000 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 0 |
| 229 Other Instructional SVC | 124,484 | 261,462 | 110,303 | 48,323 | 41,980 | 20,000 | 0 | 0 | 0 |
| Total Instructional Staff Services | 7,611,268 | 9,160,053 | 9,239,029 | 4,623,428 | 3,252,291 | 946,784 | 218,142 | 185,250 | 13,134 |
| 231 Board of Education | 875,126 | 658,394 | 594,385 | 0 | 0 | 535,200 | 43,035 | 0 | 16,150 |
| 232 Executive Administration | 1,003,076 | 943,533 | 1,004,271 | 575,456 | 353,739 | 26,340 | 7,648 | 0 | 41,088 |
| Total General Administration | 1,878,202 | 1,601,927 | 1,598,656 | 575,456 | 353,739 | 561,540 | 50,683 | 0 | 57,238 |
| 241 Office of the Principal | 4,880,350 | 4,796,614 | 7,665,905 | 4,371,303 | 3,139,857 | 14,250 | 129,695 | 0 | 10,800 |
| 249 Other School Administration | 2,649,738 | 2,754,329 | 6,570 | 6,000 | 570 | 0 | 0 | 0 | 0 |
| Total School Administration | 7,530,087 | 7,550,943 | 7,672,475 | 4,377,303 | 3,140,427 | 14,250 | 129,695 | 0 | 10,800 |

| Function | 2022-23 ACTUAL | 2023-24 FINAL BUDGET | 2024-2025 ORIGINAL BUDGET | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other |
|---|---|---|---|---|---|---|---|---|---|
| 252 Fiscal Services | 1,382,925 | 1,543,034 | 1,290,645 | 651,012 | 596,361 | 12,397 | 15,675 | 0 | 15,200 |
| 257 Internal Services | 69,469 | 65,200 | 61,950 | 0 | 0 | 28,700 | 33,250 | 0 | 0 |
| 259 Other Business Services | 90,536 | 546,000 | 542,750 | 0 | 0 | 42,750 | 0 | 0 | 500,000 |
| Total Business Services | 1,542,930 | 2,154,234 | 1,895,345 | 651,012 | 596,361 | 83,847 | 48,925 | 0 | 515,200 |
| | 11,780,926 | | | | | | | | |
| 261 Operating Buildings Services | | 13,028,461 | 13,019,303 | 4,279,101 | 2,682,084 | 2,496,033 | 3,520,919 | 19,000 | 22,166 |
| 266 Security | 658,617 | 724,076 | 694,959 | 280,648 | 271,311 | 143,000 | 0 | 0 | 0 |
| Total Operations and Maintenance | 12,439,543 | 13,752,537 | 13,714,262 | 4,559,749 | 2,953,395 | 2,639,033 | 3,520,919 | 19,000 | 22,166 |
| 271 Pupil Transportation | 4,300,158 | 4,574,105 | 4,541,199 | 59,584 | 32,328 | 4,204,187 | 242,725 | 0 | 2,375 |
| Total Pupil Transportation | 4,300,158 | 4,574,105 | 4,541,199 | 59,584 | 32,328 | 4,204,187 | 242,725 | 0 | 2,375 |
| 281 Planning, Research & Development | 0 | 38,323 | 31,450 | 25,000 | 6,450 | 0 | 0 | 0 | 0 |
| 282 Communication Services | 299,552 | 396,542 | 427,430 | 198,969 | 149,337 | 56,324 | 1,425 | 4,750 | 16,625 |
| 283 Personnel | 902,528 | 1,048,516 | 1,062,096 | 555,884 | 366,319 | 124,958 | 3,515 | 0 | 11,420 |
| 284 Technology Services | 1,870,790 | 2,084,887 | 1,937,939 | 641,585 | 429,779 | 748,075 | 25,650 | 0 | 92,850 |
| 285 Pupil Account | 9,058 | 7,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 291 First Robotic | 16,722 | 7,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Central Support Services | 3,098,650 | 3,583,087 | 3,458,915 | 1,421,438 | 951,885 | 929,357 | 30,590 | 4,750 | 120,895 |
| 293 Athletics | 2,380,523 | 2,486,522 | 2,312,989 | 878,221 | 514,847 | 600,266 | 210,094 | 0 | 109,561 |
| 311 Community Services | 2,416,756 | 534,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 321 Community Ed | 857,816 | 737,374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 Communty Services Direction | 6,638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 Communty Services Direction | 245,404 | 63,482 | 54,438 | 0 | 0 | 0 | 54,438 | 0 | 0 |
| 371 Non-Public Schools | 276,412 | 466,052 | 210,388 | 100,000 | 56,349 | 54,039 | 0 | 0 | 0 |
| 391 Other Community Ed | 203,557 | 154,512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Community ED | 4,006,583 | 1,956,119 | 264,826 | 100,000 | 56,349 | 54,039 | 54,438 | 0 | 0 |
| 456 Building Improvement | 1,030,290 | 20,000 | 19,000 | 0 | 0 | 19,000 | 0 | 0 | 0 |
| 611 Fund Modifications | 8,698 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 622 Fund Modifications | 0 | 1,924,003 | 1,642,857 | 0 | 0 | 0 | 0 | 0 | 1,642,857 |
| Total Fund Modifications | 8,698 | 1,924,003 | 1,642,857 | 0 | 0 | 0 | 0 | 0 | 1,642,857 |
| Total General Fund | 147,602,703 | 150,739,420 | 149,700,825 | 72,831,926 | 52,618,961 | 14,006,418 | 6,404,074 | 330,050 | 3,509,396 |
| Percent of Total Expenditures | | | 100.0% | 48.7% | 35.2% | 9.4% | 4.3% | 0.2% | 2.3% |
| Salaries & Benefits to Total Expenditures | | | 83.9% | | | | | | |
| Salaries & Benefits to Total Revenue | | | 85.6% | | | | | | |

Explanation of function codes are outlined in the appendix.

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Autistic Center Fund Revenues and Expenditures
Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| Revenues: | | | | |
| Local | $1,607,825 | $3,295,904 | $2,676,160 | ($619,744) |
| Other Financing Sources: | | | | |
| Operating Transfer In from General Fund | 3,531,678 | 1,924,003 | 1,642,857 | (281,146) |
| Total Revenues | 5,139,503 | 5,219,907 | 4,319,017 | (900,890) |
| Expenditures: | | | | |
| Salaries | 2,569,904 | 2,583,072 | 2,051,143 | (531,929) |
| Benefits | 1,540,877 | 1,470,375 | 1,249,474 | (220,901) |
| Contracted Services | 283,291 | 328,400 | 318,580 | (9,820) |
| Repair & Maintenance | 0 | 0 | 0 | 0 |
| Supplies | 39,618 | 35,800 | 21,600 | (14,200) |
| Equipment | 12,696 | 14,500 | 19,300 | 4,800 |
| Rent | 64,549 | 59,299 | 54,049 | (5,250) |
| Indiect Costs | 0 | 0 | 0 | 0 |
| Total Expenditures | 4,510,935 | 4,491,446 | 3,714,146 | (777,300) |
| Increase (Decrease) in Fund Balance | 628,568 | 728,461 | 604,871 | (123,590) |
| Other Financing Uses - Operating Transfer Out to General Fund | 693,703 | 731,108 | 658,920 | (72,188) |
| Fund Balance - Beginning of Year | 415,501 | 350,366 | 347,719 | |
| Fund Balance - End of Year | 350,366 | 347,719 | 293,670 | (54,049) |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Community Service Special Revenue Fund Revenues and Expenditures

Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Program Revenue | $ - | $ - | 2,083,741 | $ 2,083,741 |
| **Total Revenues** | 0 | 0 | 2,083,741 | 2,083,741 |
| **Expenditures:** | | | | |
| Salaries | 0 | 0 | 604,924 | 604,924 |
| Benefits | 0 | 0 | 342,810 | 342,810 |
| Contracted Services | 0 | 0 | 598,071 | 598,071 |
| Repairs & Maintenance | 0 | 0 | 9,000 | 9,000 |
| Supplies | 0 | 0 | 180,860 | 180,860 |
| Equipment | 0 | 0 | 500 | 500 |
| Miscellaneous | 0 | 0 | 76,470 | 76,470 |
| **Total Expenditures** | 0 | 0 | 1,812,635 | 1,812,635 |
| **Increase (Decrease) in Fund Balance** | 0 | 0 | 271,106 | 271,106 |
| **Other Financing Uses - Operating Transfer Out to General Fund** | 0 | 0 | (210,000) | (210,000) |
| **Increase (Decrease) in Fund Balance** | 0 | 0 | 61,106 | 61,106 |
| **Fund Balance - Beginning of Year** | 0 | 0 | 0 | |
| **Fund Balance - End of Year** | $ 0 | $ 0 | $ 61,106 | $ 61,106 |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Food Service Fund Revenues and Expenditures
Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Local: | | | | |
| Food Sales | 1,563,806 | 519,538 | 519,538 | 0 |
| State: | | | | |
| School Lunch | 155,315 | 1,545,432 | 1,578,387 | 32,955 |
| Federal: | | | | |
| Lunch & USDA Commodity | 642,156 | 814,512 | 829,512 | 15,000 |
| **Total Revenues** | 2,361,277 | 2,879,482 | 2,927,437 | 47,955 |
| **Expenditures:** | | | | |
| Salaries: | | | | |
| Food Service Director & Staff | 3,167 | 0 | 0 | 0 |
| Employee Benefits | 2,579 | 0 | 0 | 0 |
| Contracted Services | 1,365,135 | 1,252,479 | 1,277,520 | 25,041 |
| Repair & Maintenance | 59,902 | 55,000 | 56,100 | 1,100 |
| Food Purchases | 819,092 | 1,428,797 | 1,443,085 | 14,288 |
| Capital Outlay | 87,666 | 130,000 | 135,000 | 5,000 |
| Miscellaneous | 13,864 | 7,000 | 7,200 | 200 |
| **Total Expenditures** | 2,351,405 | 2,873,276 | 2,918,905 | 45,629 |
| **Excess (Deficit) of Revenues over (under) Expenditures** | 9,872 | 6,206 | 8,532 | 2,326 |
| **Other Financing Uses - Operating Transfer to General Fund** | (13,541) | (11,703) | (10,614) | 1,089 |
| **Increase (Decrease) in Fund Balance** | (3,669) | (5,497) | (2,082) | 3,415 |
| **Fund Balance - Beginning of Year** | 640,838.00 | 637,169.00 | 631,672.00 | |
| **Fund Balance - End of Year** | $637,169.00 | $631,672.00 | $629,589.76 | -$2,082.24 |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Early Childhood Special Revenue Fund Revenues and Expenditures

Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Program Revenue | $1,625,532 | $ 1,846,752 | 3,414,031 | $ 1,567,279 |
| Other Financing Uses - Operating Transfer from Community Council Fund | 13,770 | 218,000 | 649,959 | $ 431,959 |
| **Total Revenues** | 1,639,302 | 2,064,752 | 4,063,990 | 1,999,238 |
| **Expenditures:** | | | | |
| Salaries | 873,643 | 1,194,150 | 2,231,864 | 1,037,714 |
| Benefits | 678,312 | 817,968 | 906,366 | 88,398 |
| Contracted Services | 17,195 | 45,414 | 45,415 | 1 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Supplies | 6,895 | 7,950 | 7,950 | 0 |
| Equipment | 0 | 200 | 200 | 0 |
| Miscellaneous | 62,020 | 73,264 | 75,000 | 1,736 |
| **Total Expenditures** | 1,638,065 | 2,138,946 | 3,266,795 | 1,127,849 |
| **Increase (Decrease) in Fund Balance** | 1,237 | (74,194) | 797,195 | 871,389 |
| **Other Financing Uses - Operating Transfer Out to General Fund** | 0 | 0 | (100,000) | (100,000) |
| **Increase (Decrease) in Fund Balance** | 1,237 | (74,194) | 697,195 | 771,389 |
| **Fund Balance - Beginning of Year** | 74,936 | 76,173 | 1,979 | |
| **Fund Balance - End of Year** | $ 76,173 | $ 1,979 | 699,174 | $ 697,195 |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Student Activity Special Revenue Fund Revenues and Expenditures

Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Program Revenue | $1,566,975 | $ 1,796,480 | 1,596,533 | $ (199,947) |
| **Total Revenues** | 1,566,975 | 1,796,480 | 1,596,533 | (199,947) |
| **Expenditures:** | | | | |
| Student Activities Expenditures | 1,493,105 | 1,757,025 | 1,526,533 | (230,492) |
| **Total Expenditures** | 1,493,105 | 1,757,025 | 1,526,533 | (230,492) |
| **Increase (Decrease) in Fund Balance** | 73,870 | 39,455 | 70,000 | 30,545 |
| **Other Financing Uses - Operating Transfer Out to General Fund** | 0 | 0 | 0 | 0 |
| **Increase (Decrease) in Fund Balance** | 73,870 | 39,455 | 70,000 | 30,545 |
| **Fund Balance - Beginning of Year** | 1,406,155 | 1,480,025 | 1,519,480 | |
| **Fund Balance - End of Year** | $1,480,025 | $ 1,519,480 | 1,589,480 | $ 70,000 |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Debt Retirement Special Revenue Fund Revenues and Expenditures
Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Current Property Taxes | $24,023,532.00 | $25,451,469.00 | $27,220,342.00 | $1,768,873.00 |
| Personal Property Tax Reimbursement | 79,562 | 34,289 | 54,289 | 20,000 |
| Interest and Penalties | 4,400 | 360,916 | 0 | (360,916) |
| **Total Revenues** | 24,107,494 | 25,846,674 | 27,274,631 | 1,427,957 |
| **Expenditures:** | | | | |
| Principal | 15,745,000 | 13,545,000 | 14,880,000 | 1,335,000 |
| Interest | 8,645,275 | 11,425,080 | 12,836,516 | 1,411,436 |
| Tax Charge Backs & Agent Fees | 362,697 | 8,174 | 4,000 | (4,174) |
| **Total Expenditures** | 24,752,972 | 24,978,254 | 27,720,516 | 2,742,262 |
| **Excess of Revenues over Expenditures** | (645,478) | 868,420 | (445,885) | (1,314,305) |
| **Other Financing Sources (uses)** | 360,997 | 0 | 0 | 0 |
| **Increase (Decrease) in Fund Balance** | (284,481) | 868,420 | (445,885) | (1,314,305) |
| **Fund Balance - Beginning of Year** | 1,937,066 | 1,652,585 | 2,521,005 | 868,420 |
| **Fund Balance - End of Year** | 1,652,585 | 2,521,005 | 2,075,120 | (445,885) |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Capital Project Funds - 2023 Bond Revenues and Expenditures
Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Interest Income | $471,567.00 | $2,124,000.00 | $1,000,000.00 | -$1,124,000.00 |
| Bond Proceeds | 0 | 0 | 0 | 0 |
| **Total Revenues** | 471,567 | 2,124,000 | 1,000,000 | (1,124,000) |
| **Expenditures:** | | | | |
| Bond Issuance Costs | 328,161 | 0 | | 0 |
| Capital Improvements | 10,665,863 | 29,050,000 | 27,912,337 | (1,137,663) |
| Repair of Facilities | 0 | 0 | | 0 |
| **Total Expenditures** | 10,994,024 | 29,050,000 | 27,912,337 | (1,137,663) |
| **Excess of Revenues over Expenditures** | (10,522,457) | (26,926,000) | (26,912,337) | 13,663 |
| **Other Financing Sources (Uses)** | 69,139,638 | 0 | 0 | 0 |
| **Increase (Decrease) in Fund Balance** | 58,617,181 | (26,926,000) | (26,912,337) | 13,663 |
| **Fund Balance - Beginning of Year** | 0 | 58,617,181 | 31,691,181 | |
| **Fund Balance - End of Year** | $58,617,181.00 | $31,691,181.00 | $4,778,844.00 | -$26,912,337.00 |

# BIRMINGHAM PUBLIC SCHOOLS

2024-2025 Capital Project Funds - 2024 Bond Revenues and Expenditures
Original Budget

| | 2022-2023 Actuals | 2023--2024 Final Amended Budget | 2024-2025 Original Budget | $ Change Original vs Final Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Interest Income | $0.00 | $0.00 | $1,000,000.00 | $1,000,000.00 |
| Bond Proceeds | 0 | 48,110,185 | 0 | (48,110,185) |
| **Total Revenues** | 0 | 48,110,185 | 1,000,000 | (47,110,185) |
| **Expenditures:** | | | | |
| Bond Issuance Costs | 0 | 190,000 | 0 | (190,000) |
| Capital Improvements | 0 | 0 | 6,978,084 | 6,978,084 |
| **Total Expenditures** | 0 | 190,000 | 6,978,084 | 6,788,084 |
| **Excess of Revenues over Expenditures** | 0 | 47,920,185 | (5,978,084) | (53,898,269) |
| **Other Financing Sources (Uses)** | 0 | 0 | 0 | 0 |
| **Increase (Decrease) in Fund Balance** | 0 | 47,920,185 | (5,978,084) | (53,898,269) |
| **Fund Balance - Beginning of Year** | 0 | 0 | 47,920,185 | |
| **Fund Balance - End of Year** | $0.00 | $47,920,185.00 | $41,942,101.00 | -$5,978,084.00 |

| APPENDIX: MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES | | |
|---|---|---|
| Per Michigan Public School Accounting Manual - Bulletin 1022 | | |
| Function Code | Function Name | Description |
| | | |
| 111 | Elementary | Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. |
| 112 | Middle/Junior High | Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. |
| 113 | High School | Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years. |
| 118 | Pre-Kindergarten | Learning experiences designed for ages preceding kindergarten. |
| 119 | Summer School | Any basic program activity offered in summer. |
| 122 | Special Education | Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account. |
| 125 | Compensatory Education | Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I and Bilingual. |
| 127 | Career and Technical Education | Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes. |
| 131 | Adult Continuing Education - Basic | Basic - Learning experiences concerned with the fundamental tools of learning for<br>adults who have never attended school or who have interrupted formal schooling<br>and need knowledge and skills to raise their level of education. It is generally<br>considered to include grade levels one through eight. The term adult basic education is also used. |

| | | |
|---|---|---|
| 211 | Truancy | Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance |
| 212 | Guidance Services | Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils. |
| 213 | Health Services | Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing or other health services. |
| 214 | Psychological Services | Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system. |
| 215 | Speech Pathology & Audiology Services | Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language. |
| 216 | Social Worker Services | Consists of those activities that have as their purpose the performance of school social work activities dealilng with the problems of pupils that involve the home, school, and community. |
| 218 | Teacher Consultant | Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants. |
| 219 | Other Pupil Support Services | This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271. |
| 221 | Improvement of Instruction | Consists of those activities that are designed primarily for 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, child development and understanding, in-service training for instructional staff. |
| 222 | Educational Media Services | Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials. |
| 224 | Educational Television | Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio |
| 225 | Instruction Related Technology | Consists of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, |

| | | |
|---|---|---|
| | | instructional technology centers, instructional networks, and establishing technology for distance learning programs. |
| 226 | Supervision and Direction of Instructional Staff | Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical and Title I directors. |
| 229 | Other Instructional Staff Services | Consist of activities other than those defined above to assist instructional staff. |
| 231 | Board of Education | Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees. |
| 232 | Executive Administration | Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services (district wide activities and programs designed to improve school/community relations.) |
| 241 | Office of the Principal | Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities. |
| 249 | Other School Administration | Other activities of school administration not defined above. |
| 252 | Fiscal Services | Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing. |
| 257 | Internal Services | Activities concerned with the storing and distributing supplies, furniture and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard of receptionist. |
| 259 | Other Business Services | This function is assistned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off. |
| 261 | Operating Buildings Services | Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law. |

| | | |
|---|---|---|
| 266 | Security Services | Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards. |
| 271 | Pupil Transportation Services | 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 should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law. |
| 281 | Planning, Research, Development, & Evaluation | Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system. |
| 282 | Communication Services | Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact. |
| 283 | Staff/Personnel Services | Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. **In-service training and professional development for non-instructional support staff should be recorded here.** |
| 284 | Support Service Technology | Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting when these services are provided by the district in its own facilities. Also include district wide activities associated with technology support. |
| 285 | Pupil Accounting | Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies. |
| 291 | Pupil Activities | Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school. |
| 293 | Athletic Activities | Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school. |
| 297 | Food Services | Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. |
| 311 | Community Services Direction | Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction. |
| 321 | Community Recreation | Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community. |
| 391 | Other Community Services | Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs. |

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| 456 | Building Improvement Services | Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility. |
| 511 | Debt Service - Long Term Only | Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function 259. |
| 601-699 | Fund Modifications (Other Operating Transfers Out) | Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going. Also accounts for indirect cost rate recovery. |