
West Bloomfield School District

2009-2010 BUDGET

Public Hearing
June 22, 2009 – 7:00 P.M.



Media Center
West Bloomfield High School

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INTRODUCTORY SECTION

West Bloomfield School District

**Board of Education
Members - 2009**



JEFFREY STEWART
President

Elected: 1983, 1987,
1991, 1995, 2001, 2005
Current Term
Expires: Dec. 2009
Resident 32 years

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

MEETINGS:

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

BOARD RESPONSIBILITIES:

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



NELSON HERSH
Vice President

Elected: 2003, 2007
Current Term
Expires: Dec. 2011
Resident 19 years

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



BARBARA DEMARCO
Trustee

Appointed: 2001
Elected: 2002, 2006
Current Term
Expires: Dec. 2010
Resident 31 years

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



DAVID EINSTANDIG
Treasurer

Appointed: 2007
Elected: 2007
Current Term
Expires: Dec. 2014
Resident 29 years

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



BRUCE TOBIN
Trustee

Elected: 1991, 1996,
2000, 2004
Current Term
Expires: Dec. 2012
Resident 26 years

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



BETH BORSON
Secretary

Elected: 1993, 1997,
2001, 2005
Current Term
Expires: Dec. 2009
Resident 24 years

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



MELANIE TORBERT
Trustee

Appointed 2005
Elected: 2006, 2007
Current Term
Expires: Dec. 2011
Resident 13 years

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

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

www.westbloomfield.k12.mi.us

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

CENTRAL ADMINISTRATION

DR. JOANN ANDREES
SUPERINTENDENT

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

DR. KENDRA HEARN
ASSISTANT SUPERINTENDENT FOR CURRICULUM & INSTRUCTION

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

June 22, 2009

2009-10 EXECUTIVE SUMMARY

The West Bloomfield School District budget for the 2009-10 school year is enclosed. The budget reflects the district's spending plan for 2009-10 with an ongoing focus on commitment to our students and programs. The public hearing will be held on Monday, June 22, 2009 at 7:00 P.M. in the Media Center, West Bloomfield High School. Adoption of the budget and certification of operating and debt service millage rates will take place after the public hearing has concluded. In accordance with the Uniform Budgeting & Accounting Act, the Board of Education must formerly approve the budget prior to the beginning of the new fiscal year, July 1, 2009.

The budget consists of 4 sections:

- Introductory
- Organizational
- Financial
- Informational

Introductory section includes information on the Board of Education, Administration, Executive Summary, and Combined Budget Summary of all funds of the school district.

Organizational section includes the District Organizational Chart.

Financial section includes detailed budget data on each fund of the school district.

Informational section contains charts and graphs on taxable valuation, millage, enrollment projections, and school district staffing.

A School Aid Bill for 2009-10 has not been adopted as of the printing of this budget. A new school aid bill is not expected to be approved until late August or September of 2009. The budget has been prepared using a foundation allowance of \$9,375/pupil which is the same as that of 2008-09. Once the school aid bill is adopted for 2009-10, and the fall enrollment is known, the budget will be amended to reflect all necessary updates.

An overview of the general operating budget is:

- Foundation Allowance: \$9,375 – no increase
- Hold Harmless millage rate: 3.7878 – increase of .5799 mills
- Non-Homestead millage rate: 17.8597 mills – no change
- September 2009 student count: 6,759 – increase of 42 students
- Blended student count: 25% February 2009 and 75% September 2009
- State retirement contribution rate: 16.54% to 16.94%
- Health care increase: 11.0% effective July 1, 2009

EXECUTIVE SUMMARY (Continued)

General fund revenue is budgeted at \$71,196,088 and expenditures are projected at \$72,322,116 leaving an operating deficit of \$1,126,028. The deficit will be absorbed by using the district fund reserves estimated at \$1,333,459 at June 30, 2009. If revenues and expenditures come in as projected, the district will end the 2009-10 school year with a fund balance of \$207,431, 0.29% of operating expenditures.

The budget does contain funding for existing programs and services for students and new initiatives started last year for full day kindergarten and the new high school program, Oakland Early College which operates at Oakland Community College, Orchard Ridge Campus. It is also good news to have learned that all schools met AYP Status for the 2008-09 school year.

SUMMARY

The severe decline in the Michigan economy is having a very adverse impact on school funding across the entire state. The May 2009 Revenue Conference confirmed a shortfall in state revenue of approximately \$1.9 billion for 2008-09 and another \$.5 billion for 2009-10. The loss in state aid for 2008-09 is \$569 million or \$265/pupil and the loss for 2009-10 is estimated at \$95/pupil to \$125/pupil. It is expected that Federal Stimulus Money will hold school district's harmless for the next two years but then the stimulus funding is gone and the shortfall for 2010-11 could grow to as much as \$300 to \$600/pupil.

The district has very little control over operating revenue and has relied on Schools of Choice as an alternative funding mechanism. Unfortunately due to the state's economic challenges, it is necessary to continue to reduce costs in order to maintain a balanced budget. Reductions have occurred in all areas of the budget including staff, benefits, supplies/materials, and other costs. The Board of Education, Administration, remain committed to offering the best possible educational programs for our students given the stark economic realities faced by our state and school district. We appreciate the ongoing support of the community for public education and working together we will get through these touch economic times and continue our efforts of increasing student achievement at all grade levels.

We further want to thank the community for their support of the \$24 million bond issue that was approved by voters on May 5, 2009. Unfortunately, the district's taxable value decreased by over \$100 million and the new bonds will not be sold at this time due to the need to increase the current debt service millage rate beyond 6.20 mills.

We would like to thank the Business Office Staff and the DMC Staff for their assistance in providing financial information and for the publication of this year's budget. The combined statement of revenues, expenditures, and fund balances for all funds of the school district follow on page 5.

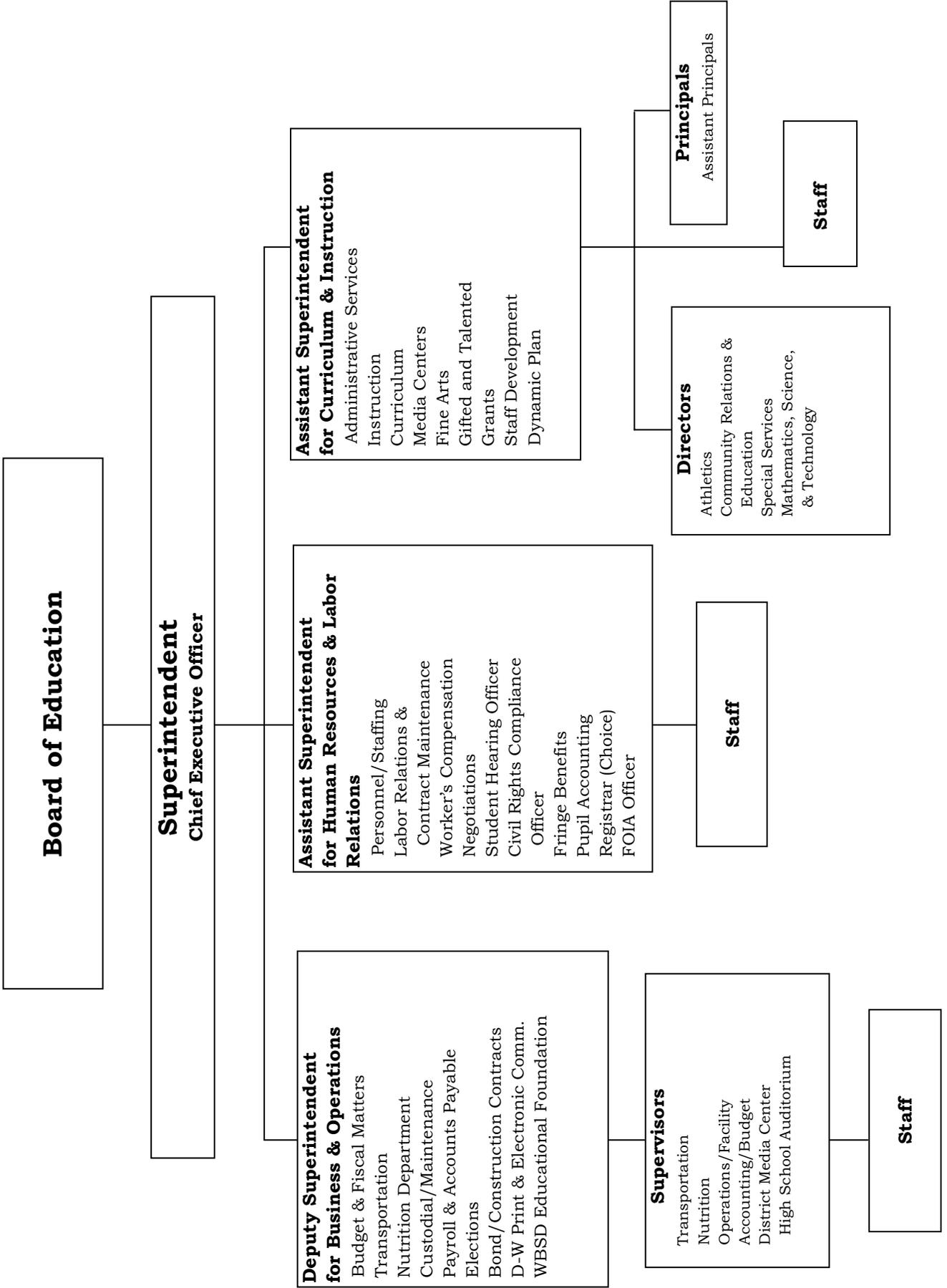
Dr. JoAnn Andrees
Superintendent

Thomas R. Goulding
Deputy Superintendent

WEST BLOOMFIELD SCHOOL DISTRICT
COMBINED STATEMENT OF BUDGETED REVENUES AND EXPENDITURES
FY ENDING JUNE 30, 2010

	General Fund	Center Fund	Debt Fund	Community Fund	Ath/Cocurr Fund	Nutrition Fund	Total Funds
REVENUE							
Local Sources	14,412,466		12,914,820	2,806,656	192,555	1,482,569	31,809,066
Intermediate Sources	2,347,066	2,128,841					4,475,907
State Sources	52,060,247	853,306				71,667	52,985,220
Federal Sources	1,996,179					541,382	2,537,561
Other Transactions	0						0
Transfers	380,130				972,067		1,352,197
TOTAL REVENUE	\$ 71,196,088	\$ 2,982,147	\$ 12,914,820	\$ 2,806,656	\$ 1,164,622	\$ 2,095,618	\$ 93,159,951
EXPENDITURES							
Instruction	44,299,960	1,663,979					45,963,939
Supporting Services	27,050,089	1,318,168					28,368,257
Community Services				2,806,656			2,806,656
Nutrition Services						2,095,618	2,095,618
Athletic/Cocurricular					1,164,622		1,164,622
Debt Bond Redeem			8,565,000				8,565,000
Debt Bond Interest			4,521,350				4,521,350
Other Expenditures			56,400				56,400
Transfers	972,067						972,067
TOTAL EXPENSES	\$ 72,322,116	\$ 2,982,147	\$ 13,142,750	\$ 2,806,656	\$ 1,164,622	\$ 2,095,618	\$ 94,513,909
Excess Revenue over							
(under) Expenses	(1,126,028)		(227,930)				(1,353,958)
Budgeted Fund Balance							
June 30, 2009	1,333,459		1,483,682			237,894	3,055,035
Budgeted Fund Balance							
June 30, 2010	\$ 207,431		\$ 1,255,752			\$ 237,894	\$ 1,701,077

ORGANIZATIONAL SECTION



Proposed 2009-10 Budget

FINANCIAL SECTION

GENERAL OPERATING FUND

Revenue Assumptions

Revenue is estimated at \$71,196,088. This is an increase of \$932,303 from amended revenue for 2008-09 of \$70,263,785. The increase is 1.3%. Revenue assumptions are found in the following chart.

1.	Taxable Value	\$2.059 Billion
2.	Hold Harmless Millage Levy	3.7878 Mills
3.	Non-homestead Millage Levy	17.8597 Mills
4.	Foundation Allowance	\$9,375/Pupil
5.	Foundation Allowance Increase	\$0/Pupil
6.	Fall K-12 Enrollment	6,759 Pupils
7.	Net Enrollment Increase/-Decrease	42 Pupils
8.	Blended Count	25% & 75%

Sources of Revenue

• Local (including property taxes)	\$14.4 Million	20.2%
• ISD (PA 18 & Voc Ted)	2.3 Million	3.3
• State (foundation & categoricals)	52.1 Million	73.2
• Federal (restricted grants & projects)	2.0 Million	2.8
• Transfers & Other	.4 Million	0.5
Total Revenue	\$71.2 Million	100.0%

In summary, operating revenue is based on a foundation allowance of \$9,375/pupil and a September 2009 K-12 enrollment of 6,759, an increase of 42 students from the September 2008 count. Operating revenue and enrollment will be updated once the actual school aid bill for 2009-10 becomes law and we know the actual September 2009 enrollment. Budget amendments will then be completed and submitted to the Board of Education for review and approval.

A detailed breakdown of the 2009-10 revenue forecast can be found on pages 15 through 17. The district's total revenue/pupil for FY 2009-10, based on a projected September enrollment of 6,937 (also includes Refuge and OEC) and total budgeted revenue of \$71,196,088 is \$10,263.

GENERAL OPERATING FUND (continued)

Expenditure Assumptions

Expenditures are estimated at \$72,322,116. This is a decrease of \$1,823,210, -2.5%, from amended expenditures for 2008-09 of \$74,145,326.

Expenditures are classified by function code and object code (see page 18). By function code, 77% of spending is for instruction and instruction support. Spending for support services is 23%. By object code, 58% of expenses are for salaries and wages and 30% for employee insurance and mandatory payments for retirement and FICA. Retirement costs are 16.94% of payroll and FICA - 7.65% of payroll. 12% is spent for purchased services, supplies and materials, and operating transfers to other funds. A comparison of spending by object code from 2007-08 to projected 2009-10 is presented in the following table:

Description	2007-08	2008-09	2009-10	Change	% + / -
Salaries & Wages	42,916,671	43,486,842	41,703,237	-1,783,605	-4.1%
Ins., Retirement, FICA	20,472,051	21,297,524	21,591,070	293,546	1.4%
Purchased Services	4,285,816	5,043,432	4,760,856	-282,576	-5.6%
Supplies & Materials	3,150,689	3,187,747	3,138,979	-48,768	-1.5%
Transfers & Other	1,003,331	1,129,781	1,127,974	-1,807	-0.2%
Total	71,828,558	74,145,326	72,322,116	-1,823,210	-2.5%

Per pupil spending for 2009-10 based on an estimated fall enrollment of 6,937 (including Refuge and OEC) and budgeted expenditures of \$72,322,116 are \$10,426. Beginning on page 25 and continuing through page 42 is the complete breakdown of expenditures starting with elementary instruction.

Fund Balance

The estimated operating deficit is \$1,126,028. The deficit will reduce the district's fund balance from \$1,333,459 at June 30, 2009 to \$207,431 at June 30, 2010. The fund balance percentage is 0.29% of operating expenses.

As of the printing of this budget document, the Legislature has not formally approved a School Aid Bill for 2009-10. Legislative decisions on school funding may impact budgeted revenue. Page 11 is the three-year general fund budget summary.

GENERAL OPERATING FUND (continued)

A breakdown of budget adjustments implemented for the 2009-10 school year is as follows:

Staffing Adjustments

Area	Positions	Amount
Administration	2	\$248,000
Clerical	2	100,000
CMMT	3	85,000
Transportation	5	150,000
Teaching Staff (not returning)	28	2,132,000
Teaching Staff (layoff)	24	1,472,000
Total	64	\$4,187,000

Other Adjustments

Area	Description	Amount
Energy	Elec. Heating	\$170,000
Supplies & Materials	District Wide	150,000
Substitute Employees	All Staff	127,000
Transportation & Field Trips	Bus Utilization	101,000
Overtime	All Staff	75,000
Athletics	Supplies	10,000
Total		\$633,000

Summary

Page 12 is a seven-year history of the district's revenues, expenditures, and fund balance. Actual data is presented for 2003-04 through 2007-08. The amended budget is for 2008-09 and the forecast budget for 2009-10.

Page 14 is a graph presentation of the foundation allowance reflecting the breakdown of the sources of revenue into the four components:

Section 20j	\$259/Pupil
Hold Harmless – 3.7878 Mills	\$886/Pupil
Non Homestead – 17.8597 Mills	\$1,023/Pupil
State Aid	\$7,207/Pupil
Total Foundation Allowance	\$9,375/Pupil

GENERAL OPERATING FUND (continued)

Funding Concerns

The continued economic downturn of Michigan's economy is not encouraging with respect to funding of public schools. It is estimated for 2008-09 that the school aid fund will experience a shortfall of \$425 million and for 2009-10; the shortfall grows to \$870 million. These losses are unprecedented since the beginning of Proposal A in 1994-95.

What has caused these funding problems? Michigan's unemployment rate is the highest in the nation. Income tax collections are down over 20% this year and sales tax revenue is down over 7%. Property tax collections have declined and personal income has declined for the first time in decades. In 2000, over 17 million vehicles were sold and estimates for this year are less than 9 million units. Further, Proposal A has been "tweaked" enough times to cost the school aid fund over \$500 million per year.

It is expected that the Federal Stimulus Funding will hold school district's harmless for 2008-09 and hopefully 2009-10. The problem is that this funding is one-time only and unless the state economy demonstrably improves, school districts could be facing anywhere from a \$300 to \$600 per pupil reduction in school aid in 2010-11.

Given this climate, the district will do everything possible to maintain programs for our students and look for economies in all facets of our operation so that we remain competitive. We have also conducted Coffee and Budget Talk Meetings at each of our schools to solicit input from parents, community members, and staff regarding the district's financial situation and ideas for changes to programs and the budget.

**WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND BUDGET AMENDMENT
FY ENDING JUNE 30, 2010**

	2007-08 ACTUAL	2008-09 AMENDED	2009-10 FORECAST
REVENUES			
Local	\$15,889,550	\$ 13,868,317	\$ 14,412,466
Intermediate	2,942,893	2,467,666	2,347,066
State	50,830,111	49,594,065	52,060,247
Federal	2,089,766	3,999,607	1,996,179
Other	3,000	4,000	0
Transfers	233,232	330,130	380,130
TOTAL REVENUE	\$71,988,552	\$70,263,785	\$71,196,088
EXPENDITURES (DEFINITIONS)			
INSTRUCTION			
Basic Programs (classroom instruction)	\$44,068,293	\$45,749,956	\$44,299,960
SUPPORTING SERVICES			
Pupil (counselors, speech, psy., social workers, etc.)	3,004,172	3,344,018	3,544,763
Instructional Staff (instruction dept., media centers)	3,814,286	3,933,539	3,755,528
General Administration (board of ed & superintendent)	731,002	684,681	638,055
School Administration (principals & asst., clerical)	4,096,256	4,268,552	4,254,554
Business (fiscal operations, property ins.)	1,065,351	1,064,292	1,343,451
Operations & Maintenance (staffs, utilities, bldgs & grounds)	6,783,638	6,948,176	6,561,988
Transportation (K-12 regular & sp. ed. transp.)	5,092,249	5,052,511	4,907,882
Central (Community Rel., M.I.S., H.R., D.M.C.)	2,070,820	1,887,517	1,838,840
Support Service-Other	0	465	465
Community Services	0	16,735	16,735
Payments to non public schools	111,941	180,110	187,828
Payments to other public schools	24,675	32,025	0
Transfers (Athletics, Cocurr, Comm. Ed.,)	965,875	982,749	972,067
TOTAL EXPENDITURES	\$71,828,558	\$74,145,326	\$72,322,116
EXCESS REVENUE (APPROPRIATIONS)	159,994	(3,881,541)	(1,126,028)
FUND BALANCE, JULY 1,	5,055,006	5,215,000	1,333,459
FUND BALANCE-GENERAL FUND, JUNE 30,	\$5,215,000	\$1,333,459	\$207,431
% of Fund Balance	7.26%	1.80%	0.29%

**WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND
7 YEAR BUDGET SUMMARY**

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST
	%	%	%	%	%	%	%
Blended Count	6,821	6,917	6,948	6,869	6,678	6,794	6,916
Foundation Allowance	\$8,886	\$8,886	\$9,061	\$9,271	\$9,319	\$9,375	\$9,375
Hold Harmless Millage	3.9724	3.9426	3.7162	3.4756	3.3717	3.2079	3.7878
Non-Homestead Millage	17.6170	18.0000	18.0000	17.8759	17.8759	17.8597	17.8597
CPI	2.30	3.30	3.30	3.30	3.70	2.30	4.40

REVENUES

Local	\$12,975,300	19.36%	\$13,674,722	19.65%	\$ 14,807,552	20.31%	\$15,889,550	22.07%	\$13,868,317	19.74%	\$14,412,466	20.24%
State	49,390,443	73.68%	50,430,172	72.48%	52,235,107	73.16%	50,830,111	70.61%	49,594,065	70.58%	52,060,247	73.12%
Federal	1,850,954	2.76%	1,970,612	2.83%	1,901,178	2.66%	2,089,766	2.90%	3,999,607	5.69%	1,996,179	2.80%
Other (ISD, Sp. Rev. Fund) Transfers (Durant)	2,820,454	4.20%	3,503,942	5.04%	3,541,404	5.09%	3,179,125	4.42%	2,801,796	3.99%	2,727,196	3.83%
TOTAL REVENUE	\$67,037,151	100%	\$69,579,448	100%	\$71,395,916	100%	\$71,988,552	100%	\$70,263,785	100%	\$71,196,088	100%

EXPENSES

Instruction & Bldg. Administration	\$49,261,051	74.62%	\$53,231,292	75.66%	\$55,622,322	76.61%	\$54,983,006	76.55%	\$57,296,065	77.28%	\$55,854,805	77.23%
General Administration	761,386	1.15%	735,034	1.04%	719,272	0.99%	731,002	1.02%	684,681	0.92%	638,055	0.88%
Business	961,891	1.46%	1,086,754	1.54%	1,078,629	1.49%	1,065,351	1.48%	1,064,292	1.44%	1,343,451	1.86%
Operation & Maintenance	6,204,746	9.40%	6,474,053	9.20%	6,637,896	9.14%	6,783,638	9.44%	6,948,176	9.37%	6,561,988	9.07%
Transportation	5,351,915	8.11%	5,239,198	7.45%	5,267,029	7.25%	5,092,249	7.09%	5,052,511	6.81%	4,907,882	6.79%
Central Staff	2,237,005	3.39%	2,249,669	3.20%	2,247,893	3.10%	2,070,821	2.88%	1,887,517	2.55%	1,838,840	2.54%
Other	212,511	0.32%	341,669	0.49%	72,922	0.10%	136,616	0.19%	229,335	0.31%	205,028	0.28%
Athletics/Cocurricular	1,027,597	1.56%	997,969	1.42%	956,913	1.32%	965,875	1.34%	982,749	1.33%	972,067	1.34%
TOTAL EXPENSES	\$66,018,102	100%	\$70,355,638	100%	\$72,602,876	100%	\$71,828,558	100%	\$74,145,326	100%	\$72,322,116	100%

**EXCESS REVENUE
(APPROPRIATIONS)**

	1,019,049	(776,190)	(1,206,960)	577,966	159,994	(3,881,541)	(1,126,028)
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BEGINNING FUND BAL

	5,441,141	6,460,190	5,684,000	4,477,040	\$5,055,006	\$5,215,000	\$1,333,459
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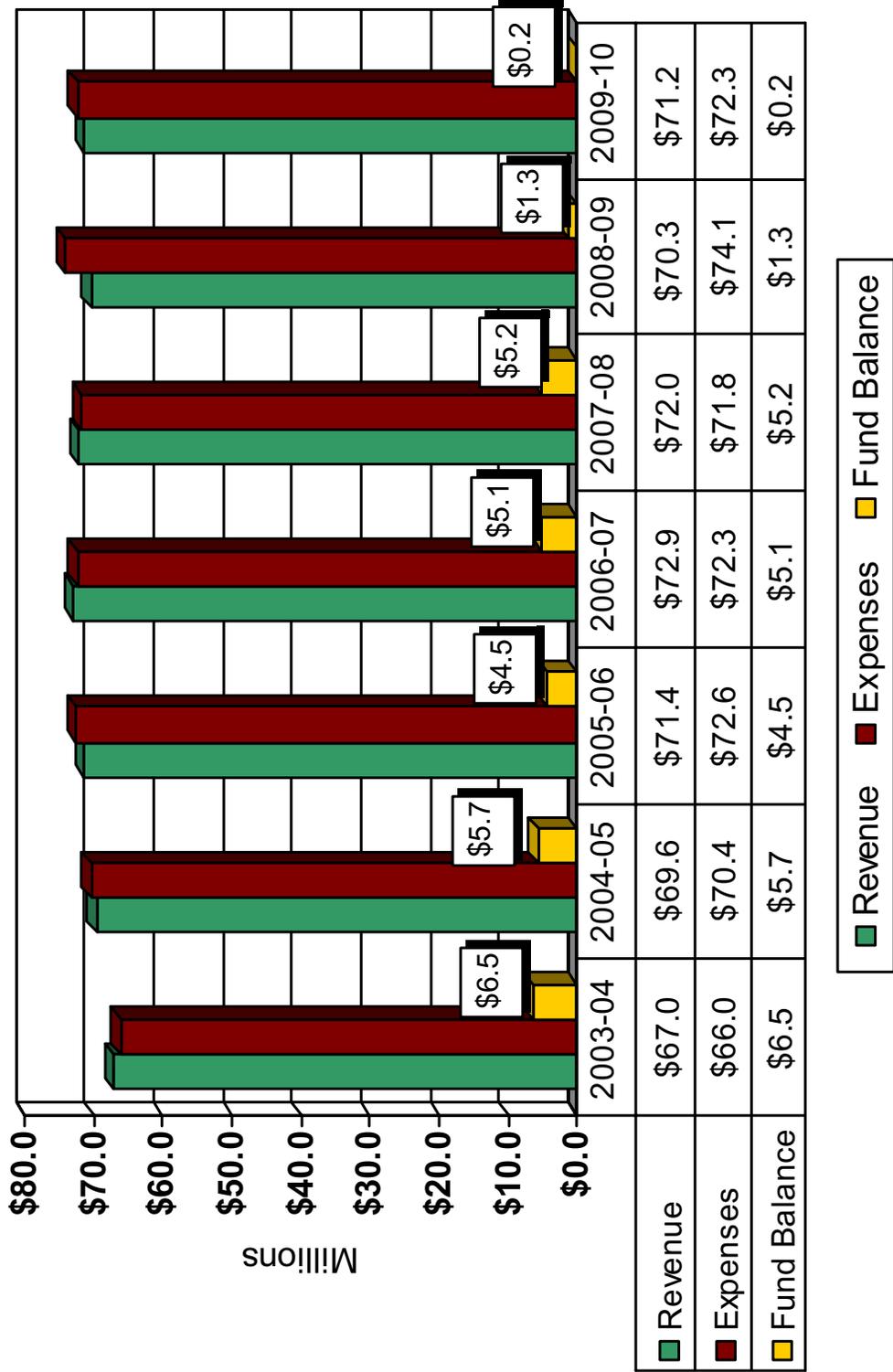
ENDING FUND BAL

	\$6,460,190	\$5,684,000	\$4,477,040	\$5,055,006	\$5,215,000	\$1,333,459	\$207,431
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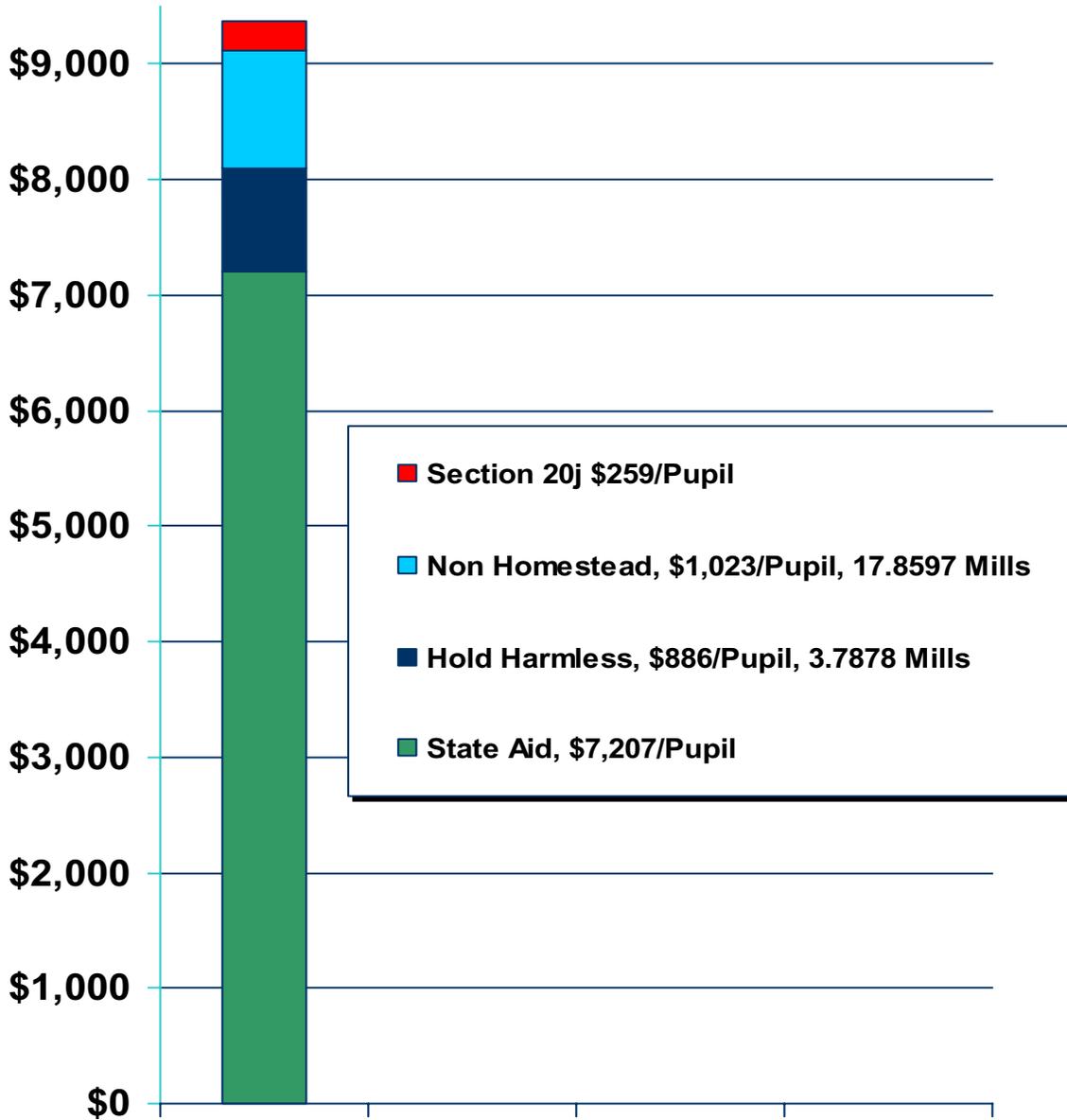
% of Fund Balance

	9.79%	8.08%	6.17%	6.99%	7.26%	1.80%	0.29%
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West Bloomfield School District 7 Year Budget History (Millions)

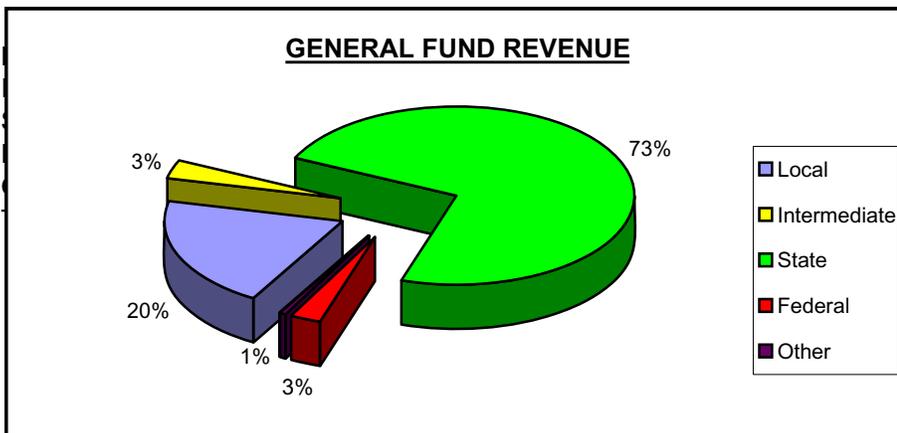


West Bloomfield School District
2009-10 Foundation Allowance - \$9,375/Pupil
No Increase For 2009-10



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
REVENUE FORECAST BUDGET SUMMARY**

ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
LOCAL SOURCES		
Property Taxes	13,310,377	
Tuition & Fees	206,323	
Investment Income	77,573	
Other Local Revenue	818,193	
TOTAL LOCAL SOURCES	\$14,412,466	20.24%
INTERMEDIATE		
OISD	2,347,066	
TOTAL INTERMEDIATE	\$2,347,066	3.30%
STATE		
State Aid Foundation	48,097,078	
State Aid Categoryals	3,863,169	
State Other	100,000	
TOTAL STATE	\$52,060,247	73.12%
FEDERAL		
Funded Projects	1,996,179	
TOTAL FEDERAL	\$1,996,179	2.80%
OTHER TRANSACTIONS		
Miscellaneous	380,130	
TOTAL OTHER	\$380,130	0.53%
<hr/>		
TOTAL REVENUES	\$71,196,088	100.00%



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
REVENUE FORECAST BUDGET DETAIL**

ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
LOCAL SOURCES		
Property Tax Homestead	6,127,199	
Property Tax Non Homestead	7,074,178	
Other Tax Collections	59,000	
Interest on Taxes	50,000	
Alternative Laker Vending	500	
Adult Education Tuition	100,240	
Adult Education Childcare/Misc	3,906	
Summer School Tuition	70,414	
Summer AI Program	21,263	
Cooperative Transportation	10,000	
Investment Income	77,573	
Miscellaneous Revenue	105,000	
Beverage Consortium	10,977	
CE Intramurals	17,250	
Misc Center Program	346,477	
DMC/Auditorium	37,000	
Medicaid Fee For Service	301,489	
TOTAL LOCAL SOURCES	\$14,412,466	20.24%
INTERMEDIATE		
Oakland Intermediate	2,347,066	
TOTAL INTERMEDIATE	\$2,347,066	3.30%
STATE		
State Aid Foundation	48,097,078	
State Aid Categoricals	3,863,169	
State Aid Prior Yr Adj	100,000	
TOTAL STATE	\$52,060,247	73.12%

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
REVENUE FORECAST BUDGET DETAIL**

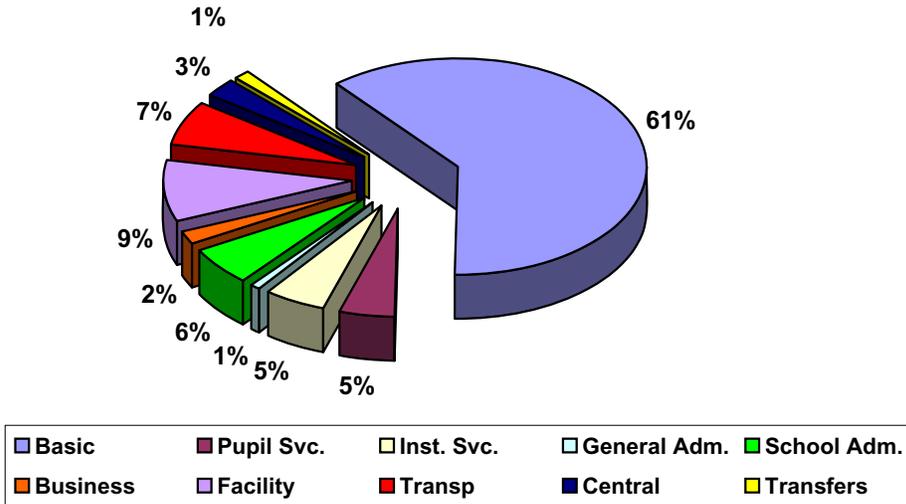
ACCOUNT DESCRIPTION	FORECAST	% TOTAL BUDGET
FEDERAL		
Title III - Limited English	63,871	
Title III - Immigrant Student	41,577	
Title II Tech Literacy	1,926	
Drug Free	15,797	
Title I	222,471	
Title II Teacher Quality	168,286	
Adult Education	105,000	
Adult Education Civics Grant	26,000	
Medicaid Outreach/Transportation	9,345	
Safe School Grant	0	
CTE Voc Ed Subgrant/Perkins	92,858	
94-142 IDEA	1,249,048	
TOTAL FEDERAL	\$1,996,179	2.80%
OTHER TRANSACTIONS		
Indirect Costs/Transfers	380,130	
TOTAL OTHER	\$380,130	0.53%
<hr/> <hr/>		
TOTAL REVENUES	\$71,196,088	100.00%
<hr/> <hr/>		
SEPTEMBER ENROLLMENT	6,937	
<hr/> <hr/>		
REVENUE PER PUPIL	\$10,263	
<hr/> <hr/>		

WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE FORECAST BUDGET SUMMARY

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% FUNCTION BUDGET
BASIC INSTRUCTION						
Elementary	10,251,537	4,985,469	428,672	166,723	15,832,401	21.89%
Middle School	5,485,933	2,593,860	146,234	83,324	8,309,351	11.49%
High School/Early College	7,651,933	3,496,064	395,154	187,915	11,731,066	16.22%
Summer School	37,796	9,210	1,156	2,080	50,242	0.07%
Special Services	3,625,405	2,095,657	296,409	95,441	6,112,912	8.45%
Compensatory Education	545,093	342,036	0	4,745	891,874	1.23%
Voc Ed/Career Dev	860,870	366,203	0	16,169	1,243,242	1.72%
Adult Education	83,061	16,960	25,050	3,801	128,872	0.18%
Basic Instruction	\$28,541,628	\$13,905,459	\$1,292,675	\$560,198	\$44,299,960	61.25%
SUPPORT SERVICES						
Pupil Services	2,364,647	1,040,908	131,408	7,800	3,544,763	4.90%
Instructional Services	2,257,704	1,029,093	308,847	159,884	3,755,528	5.19%
General Administration	314,272	126,024	193,954	3,805	638,055	0.88%
School Administration	2,522,940	1,266,113	457,763	7,738	4,254,554	5.88%
Business Services	293,652	697,032	240,598	112,169	1,343,451	1.86%
Facility Operations	2,075,166	1,212,363	1,197,846	2,076,613	6,561,988	9.07%
Transportation	2,503,679	1,835,366	285,115	283,722	4,907,882	6.79%
Central Services	1,081,312	478,712	457,053	26,791	2,043,868	2.83%
Support Services	\$13,413,372	\$7,685,611	\$3,272,584	\$2,678,522	\$27,050,089	37.40%
TRANSFERS						
Athletics/Cocurricular	0	0	0	972,067	972,067	1.34%
Transfers	\$0	\$0	\$0	\$972,067	\$972,067	1.34%
<hr/>						
TOTAL EXPENDITURES	\$41,955,000	\$21,591,070	\$4,565,259	\$4,210,787	\$72,322,116	100.00%
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% OBJECT BUDGET	58.01%	29.85%	6.31%	5.82%	100.00%	

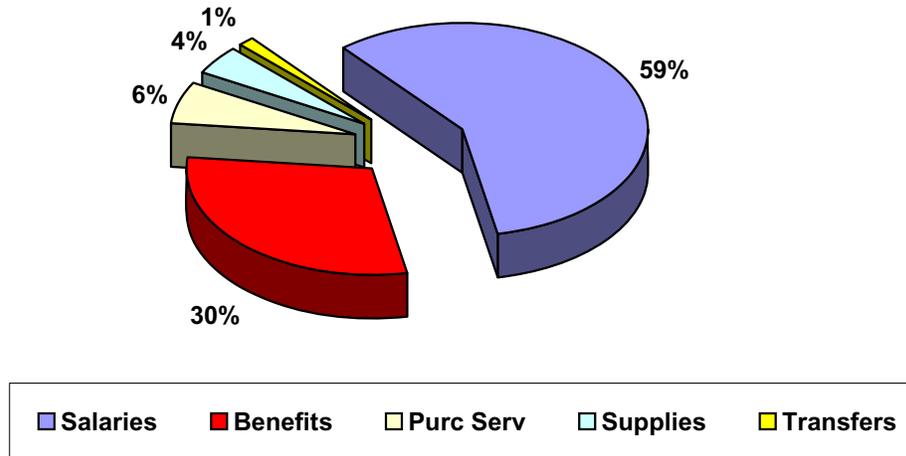
**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND BUDGET**

EXPENDITURES BY FUNCTION CODE



EXPENDITURE DOLLAR	
Basic	\$44,299,960
Pupil Svc.	3,544,763
Inst. Svc.	3,755,528
General Adm.	638,055
School Adm.	4,254,554
Business	1,343,451
Facility	6,561,988
Transp	4,907,882
Central	2,043,868
Transfers	972,067
TOTAL	\$72,322,116

EXPENDITURES BY OBJECT CODE



OBJECT DOLLAR	
Salaries	41,955,000
Benefits	21,591,070
Purc Serv	4,565,259
Supplies	3,238,720
Transfers	972,067
TOTAL	\$72,322,116

WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
BASIC INSTRUCTION						
ELEMENTARY						
Roosevelt	1,530,617	677,115	59,014	24,434	2,291,180	
Scotch	1,865,935	927,122	68,601	34,143	2,895,801	
Green	1,997,857	952,594	73,702	29,166	3,053,319	
Ealy	1,641,375	894,353	100,726	30,098	2,666,552	
Doherty	1,768,661	858,573	84,353	24,988	2,736,575	
Gretchko	1,447,092	675,712	42,276	23,894	2,188,974	
ELEMENTARY	\$10,251,537	\$4,985,469	\$428,672	\$166,723	\$15,832,401	21.89%
MIDDLE SCHOOL						
Abbott Middle	2,714,649	1,308,567	63,439	39,378	4,126,033	
Orchard Lake	2,771,284	1,285,293	82,795	43,946	4,183,318	
MIDDLE SCHOOL	\$5,485,933	\$2,593,860	\$146,234	\$83,324	\$8,309,351	11.49%
HIGH SCHOOL						
West Bloomfield High	7,283,542	3,296,658	269,743	142,354	10,992,297	
High School Early College	80,194	39,757	7,140	12,627	139,718	
Laker Academy	288,197	159,649	118,271	32,934	599,051	
HIGH SCHOOL	\$7,651,933	\$3,496,064	\$395,154	\$187,915	\$11,731,066	16.22%
SUMMER SCHOOL						
West Bloomfield High	37,796	9,210	1,156	2,080	50,242	
SUMMER SCHOOL	\$37,796	\$9,210	\$1,156	\$2,080	\$50,242	0.07%
SPECIAL SERVICES						
Roosevelt	241,686	152,855	9,570	3,900	408,011	
Scotch	210,830	150,760	13,236	4,000	378,826	
Green	282,704	231,434	14,897	7,600	536,635	
Ealy	400,565	238,058	35,758	6,717	681,098	
Doherty	246,430	119,343	11,355	8,774	385,902	
Gretchko	161,759	114,748	24,606	5,150	306,263	
Abbott Middle	638,741	261,111	4,955	9,900	914,707	
Orchard Lake Middle	584,625	354,439	27,609	15,106	981,779	
West Bloomfield High	858,065	472,909	154,423	34,294	1,519,691	
SPECIAL SERVICES	\$3,625,405	\$2,095,657	\$296,409	\$95,441	\$6,112,912	8.45%

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL**

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
BASIC INSTRUCTION						
COMPENSATORY EDUCATION						
Roosevelt	133,682	69,767	0	4,745	208,194	
Scotch	15,957	22,564	0	0	38,521	
Green	71,799	53,829	0	0	125,628	
Ealy	68,256	42,604	0	0	110,860	
Doherty	29,964	15,825	0	0	45,789	
Gretchko	4,258	1,047	0	0	5,305	
Abbott Middle	28,407	7,398	0	0	35,805	
Orchard Lake Middle	87,738	71,458	0	0	159,196	
West Bloomfield High	105,032	57,544	0	0	162,576	
COMPENSATORY ED	\$545,093	\$342,036	\$0	\$4,745	\$891,874	1.23%
VOC ED/CAREER DEVELOPMENT						
West Bloomfield High	860,870	366,203	0	16,169	1,243,242	
VOC ED/CAREER DEV	\$860,870	\$366,203	\$0	\$16,169	\$1,243,242	1.72%
ADULT EDUCATION						
Adult Education	83,061	16,960	25,050	3,801	128,872	
ADULT ED	\$83,061	\$16,960	\$25,050	\$3,801	\$128,872	0.18%
TOTAL BASIC	\$28,541,628	\$13,905,459	\$1,292,675	\$560,198	\$44,299,960	61.25%

WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
PUPIL SERVICES						
Roosevelt	88,098	52,340	4,850	900	146,188	
Scotch	160,003	68,782	10,565	400	239,750	
Green	154,445	66,827	20,295	1,400	242,967	
Ealy	238,322	105,690	37,070	400	381,482	
Doherty	130,542	59,050	18,020	1,100	208,712	
Gretchko	78,044	38,951	22,060	500	139,555	
Abbott Middle	274,711	122,787	4,633	700	402,831	
Orchard Lake Middle	211,724	102,521	5,775	2,400	322,420	
WBHS/Laker/Early College	1,028,758	423,960	8,140	0	1,460,858	
PUPIL SERVICES	\$2,364,647	\$1,040,908	\$131,408	\$7,800	\$3,544,763	4.90%
INSTRUCTIONAL SERVICES						
Instruction Curriculum	435,241	189,512	189,019	31,392	845,164	
Instructional Technology	500,728	204,070	99,190	1,000	804,988	
Special Services	166,525	85,437	10,551	2,785	265,298	
Roosevelt	121,303	49,133	4,250	3,615	178,301	
Scotch	111,385	61,746	0	4,447	177,578	
Green	114,771	63,600	0	4,004	182,375	
Ealy	178,736	78,913	0	4,122	261,771	
Doherty	115,423	60,601	0	3,844	179,868	
Gretchko	71,811	34,688	0	3,344	109,843	
Community Service Center	66,917	29,789	404	0	97,110	
Abbott Middle	69,401	25,899	0	5,780	101,080	
Orchard Lake Middle	70,572	27,622	0	5,826	104,020	
West Bloomfield High	234,891	118,083	5,433	89,725	448,132	
INSTRUCTIONAL SERV	\$2,257,704	\$1,029,093	\$308,847	\$159,884	\$3,755,528	5.19%
GENERAL ADMINISTRATION						
Board of Education	0	0	136,300	0	136,300	
Superintendent of Schools	310,772	125,177	57,654	3,805	497,408	
Grant Administration	3,500	847	0	0	4,347	
GENERAL ADMIN	\$314,272	\$126,024	\$193,954	\$3,805	\$638,055	0.88%

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL**

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
SCHOOL ADMINISTRATION						
Roosevelt	187,513	105,359	3,504	535	296,911	
Scotch	192,514	103,112	3,504	535	299,665	
Green	58,137	47,569	143,750	535	249,991	
Ealy	182,610	83,673	3,504	535	270,322	
Doherty	190,273	105,937	3,504	535	300,249	
Gretchko	75,083	44,575	140,620	535	260,813	
Abbott Middle	292,634	140,701	8,112	1,132	442,579	
Orchard Lake Middle	322,276	137,839	8,112	1,132	469,359	
West Bloomfield High	827,177	414,082	46,098	2,264	1,289,621	
Laker/Early College/Adult Ed.	194,723	83,266	97,055	0	375,044	
SCHOOL ADMIN	\$2,522,940	\$1,266,113	\$457,763	\$7,738	\$4,254,554	5.88%
FISCAL SERVICES						
Business	293,652	697,032	240,598	112,169	1,343,451	
BUSINESS SERVICES	\$293,652	\$697,032	\$240,598	\$112,169	\$1,343,451	1.86%
FACILITY OPERATIONS						
Safe School Grant	0	0	0	0	0	
Business	0	0	182,859	0	182,859	
Roosevelt	133,058	64,194	56,958	128,838	383,048	
Scotch	155,879	102,902	52,323	94,229	405,333	
Green	140,504	86,278	52,660	117,228	396,670	
Ealy	94,557	53,231	54,757	118,027	320,572	
Doherty	133,922	52,855	52,479	114,354	353,610	
Gretchko	134,371	80,303	35,972	125,542	376,188	
Abbott Middle	178,239	97,451	73,238	177,729	526,657	
Orchard Lake Middle	184,282	103,993	62,354	187,544	538,173	
WBHS/Laker/Early College	457,198	299,064	351,815	904,427	2,012,504	
District Media Center	0	0	6,631	14,200	20,831	
Facility Operations	370,886	219,202	165,208	8,144	763,440	
Admin Service Center	92,270	52,890	50,592	86,351	282,103	
FACILITY OPERATIONS	\$2,075,166	\$1,212,363	\$1,197,846	\$2,076,613	\$6,561,988	9.07%
TRANSPORTATION						
Transportation	2,503,679	1,835,366	285,115	283,722	4,907,882	
TRANSPORTATION	\$2,503,679	\$1,835,366	\$285,115	\$283,722	\$4,907,882	6.79%

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST DETAIL**

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL	% OF BUDGET
SUPPORT SERVICES						
CENTRAL SERVICES						
Community Relations	104,970	41,869	60,882	3,710	211,431	
Mgt. Info. Svcs.	203,221	91,194	292,500	500	587,415	
Human Resources	277,153	133,294	46,698	3,838	460,983	
District Media Center	295,966	136,098	37,053	18,178	487,295	
Other Support Services	200,002	76,257	19,920	565	296,744	
CENTRAL SERVICE	\$1,081,312	\$478,712	\$457,053	\$26,791	\$2,043,868	2.83%
TOTAL SUPPORT	\$13,413,372	\$7,685,611	\$3,272,584	\$2,678,522	\$27,050,089	37.40%
TRANSFERS						
Athletics	0	0	0	803,281	803,281	
Cocurricular				168,786	168,786	
TRANSFERS	0	0	0	972,067	972,067	1.34%
TOTAL EXPENDITURES	\$ 41,955,000	\$ 21,591,070	\$ 4,565,259	\$ 4,210,787	\$ 72,322,116	100.00%
% TOTAL BUDGET	58.01%	29.85%	6.31%	5.82%	100.00%	
SEPTEMBER ENROLLMENT						6,937
EXPENDITURE PER PUPIL						\$10,426

General Operating Fund Expenditures by Function Code

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**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

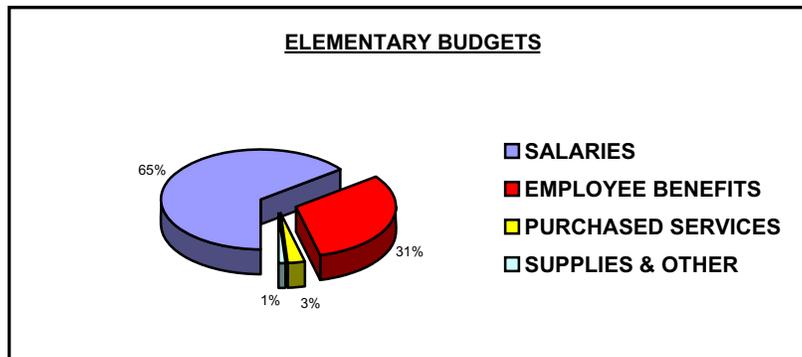
BASIC INSTRUCTION

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

ELEMENTARY SCHOOLS

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

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	460	\$1,530,617	\$677,115	\$59,014	\$24,434	\$2,291,180
Scotch	714	1,865,935	927,122	68,601	34,143	2,895,801
Green	541	1,997,857	952,594	73,702	29,166	3,053,319
Ealy	552	1,641,375	894,353	100,726	30,098	2,666,552
Doherty	490	1,768,661	858,573	84,353	24,988	2,736,575
Gretchko	435	1,447,092	675,712	42,276	23,894	2,188,974
ELEMENTARY	3,192	\$10,251,537	\$4,985,469	\$428,672	\$166,723	\$15,832,401



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

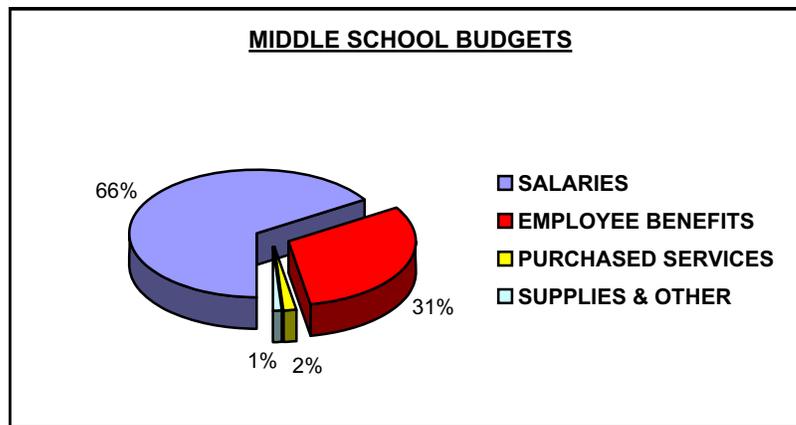
BASIC INSTRUCTION

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

MIDDLE SCHOOLS

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

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Abbott Middle	759	\$2,714,649	\$1,308,567	\$63,439	\$39,378	\$4,126,033
Orchard Lake	800	2,771,284	1,285,293	82,795	43,946	4,183,318
MIDDLE	1,559	\$5,485,933	\$2,593,860	\$146,234	\$83,324	\$8,309,351



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

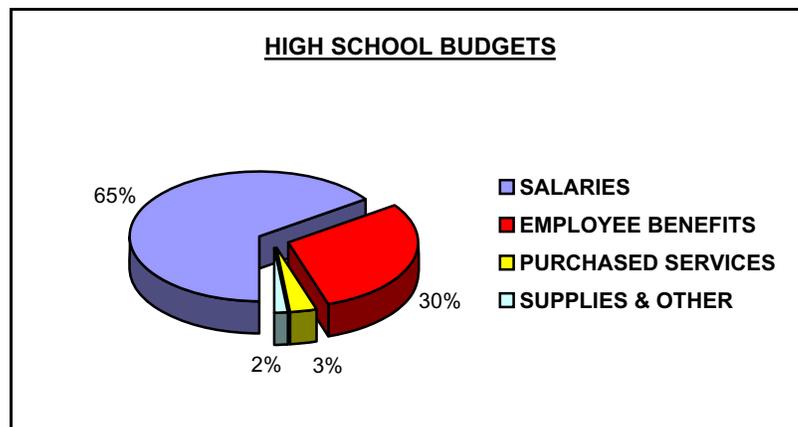
BASIC INSTRUCTION

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

HIGH SCHOOL

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

FUNCTION	ENROLLMENT	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	1,951	\$7,283,542	\$3,296,658	\$269,743	\$142,354	\$10,992,297
H.S. Early College	144	\$80,194	\$39,757	\$7,140	\$12,627	\$139,718
Laker Academy	57	288,197	159,649	118,271	32,934	599,051
HIGH SCHOOL	2,152	\$7,651,933	\$3,496,064	\$395,154	\$187,915	\$11,731,066



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

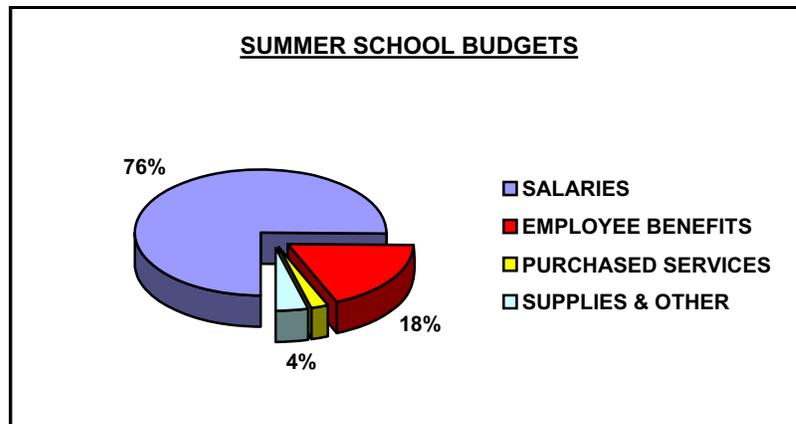
BASIC INSTRUCTION

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

SUMMER SCHOOL

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	\$37,796	\$9,210	\$1,156	\$2,080	\$50,242
TOTAL SUMMER	\$37,796	\$9,210	\$1,156	\$2,080	\$50,242



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

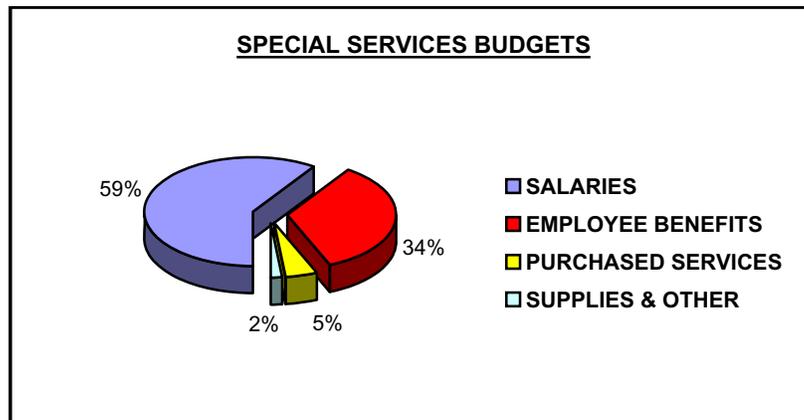
BASIC INSTRUCTION

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

SPECIAL SERVICES

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$241,686	\$152,855	\$9,570	\$3,900	\$408,011
Scotch	210,830	150,760	13,236	4,000	378,826
Green	282,704	231,434	14,897	7,600	536,635
Ealy	400,565	238,058	35,758	6,717	681,098
Doherty	246,430	119,343	11,355	8,774	385,902
Gretchko	161,759	114,748	24,606	5,150	306,263
Abbott Middle	638,741	261,111	4,955	9,900	914,707
Orchard Lake Middle	584,625	354,439	27,609	15,106	981,779
West Bloomfield High	858,065	472,909	154,423	34,294	1,519,691
TOTAL SPECIAL SERVICES	\$3,625,405	\$2,095,657	\$296,409	\$95,441	\$6,112,912



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

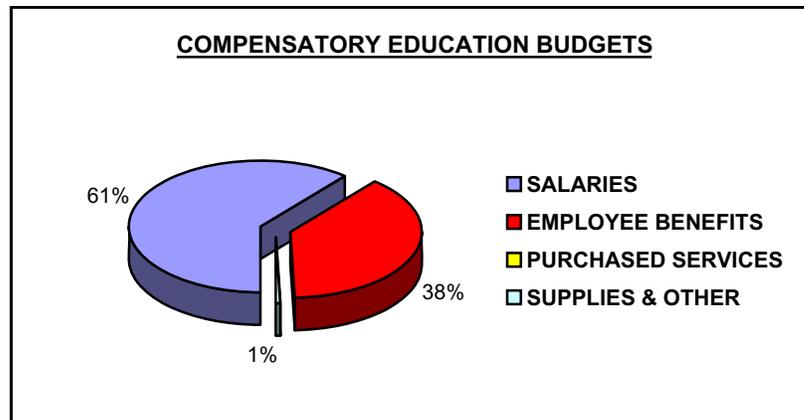
BASIC INSTRUCTION

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

COMPENSATORY EDUCATION

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$133,682	\$69,767	\$0	\$4,745	\$208,194
Scotch	15,957	22,564	0	0	38,521
Green	71,799	53,829	0	0	125,628
Ealy	68,256	42,604	0	0	110,860
Gretchko	29,964	15,825	0	0	45,789
Doherty	4,258	1,047	0	0	5,305
Abbott Middle	28,407	7,398	0	0	35,805
Orchard Lake Middle	87,738	71,458	0	0	159,196
West Bloomfield High	105,032	57,544	0	0	162,576
TOTAL COMPENSATORY	\$545,093	\$342,036	\$0	\$4,745	\$891,874



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

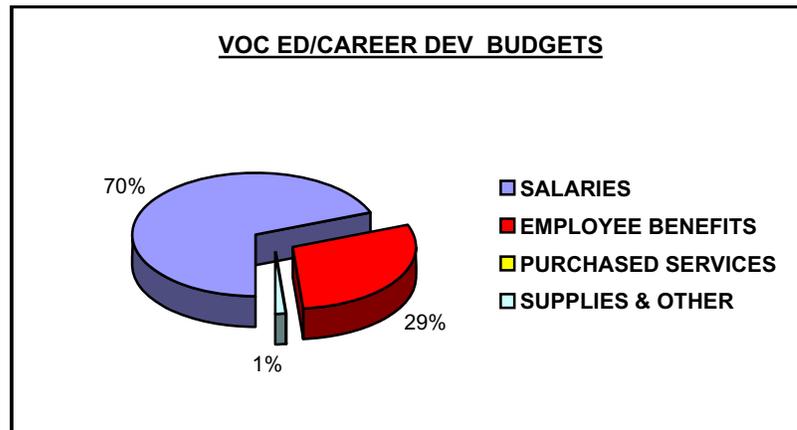
BASIC INSTRUCTION

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

VOC ED/CAREER DEVELOPMENT

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
West Bloomfield High	860,870	366,203	0	16,169	1,243,242
TOTAL VOC ED/CAREER DEV	\$860,870	\$366,203	\$0	\$16,169	\$1,243,242



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

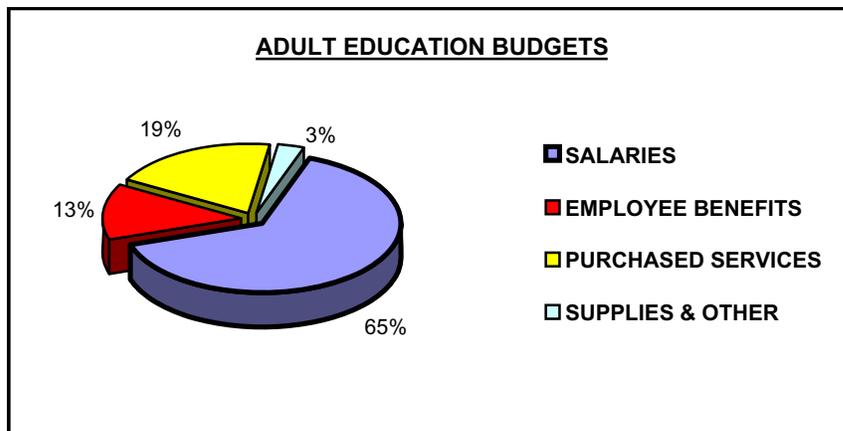
BASIC INSTRUCTION

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

ADULT EDUCATION

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Adult Education	\$83,061	\$16,960	\$25,050	\$3,801	\$128,872
TOTAL ADULT ED	\$83,061	\$16,960	\$25,050	\$3,801	\$128,872



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

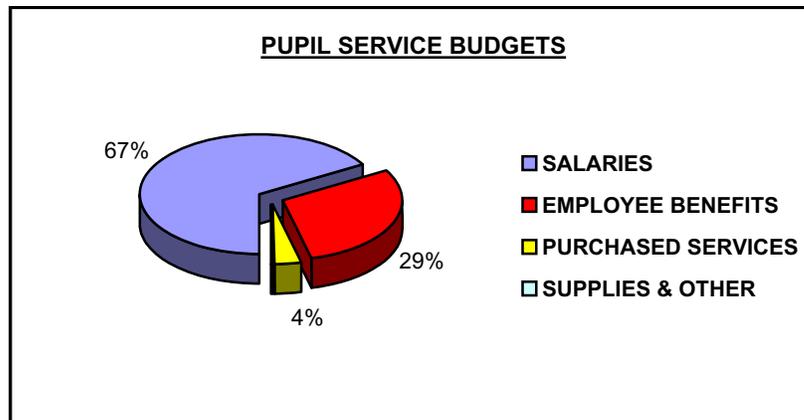
SUPPORT SERVICES

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

PUPIL SERVICES

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$ 88,098	\$ 52,340	\$ 4,850	\$ 900	\$ 146,188
Scotch	160,003	68,782	10,565	400	239,750
Green	154,445	66,827	20,295	1,400	242,967
Ealy	238,322	105,690	37,070	400	381,482
Doherty	130,542	59,050	18,020	1,100	208,712
Gretchko	78,044	38,951	22,060	500	139,555
Abbott Middle	274,711	122,787	4,633	700	402,831
Orchard Lake Middle	211,724	102,521	5,775	2,400	322,420
WBHS/Laker/Early College	1,028,758	423,960	8,140	0	1,460,858
TOTAL PUPIL SERV	\$2,364,647	\$1,040,908	\$131,408	\$7,800	\$3,544,763



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

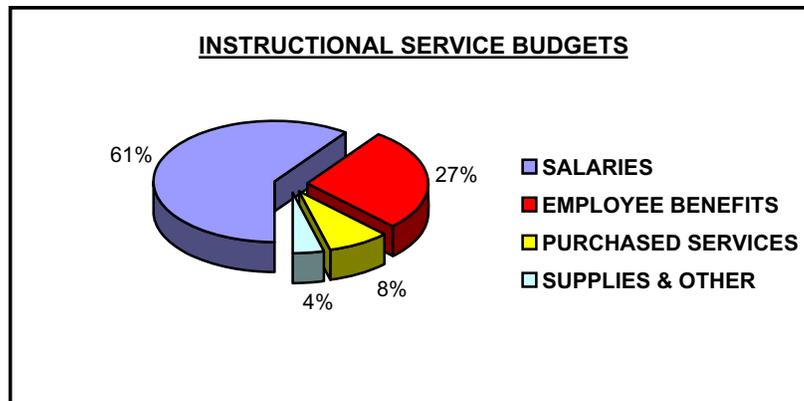
SUPPORT SERVICES

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

INSTRUCTIONAL SERVICES

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Instruction Curriculum	\$435,241	\$189,512	\$189,019	\$31,392	\$845,164
Instructional Technology	500,728	204,070	99,190	1,000	804,988
Special Services	166,525	85,437	10,551	2,785	265,298
Roosevelt	121,303	49,133	4,250	3,615	178,301
Scotch	111,385	61,746	0	4,447	177,578
Green	114,771	63,600	0	4,004	182,375
Ealy	178,736	78,913	0	4,122	261,771
Doherty	115,423	60,601	0	3,844	179,868
Gretchko	71,811	34,688	0	3,344	109,843
Community Service Center	66,917	29,789	404	0	97,110
Abbott Middle	69,401	25,899	0	5,780	101,080
Orchard Lake Middle	70,572	27,622	0	5,826	104,020
West Bloomfield High	234,891	118,083	5,433	89,725	448,132
TOTAL INSTRUCTIONAL	\$2,257,704	\$1,029,093	\$308,847	\$159,884	\$3,755,528



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

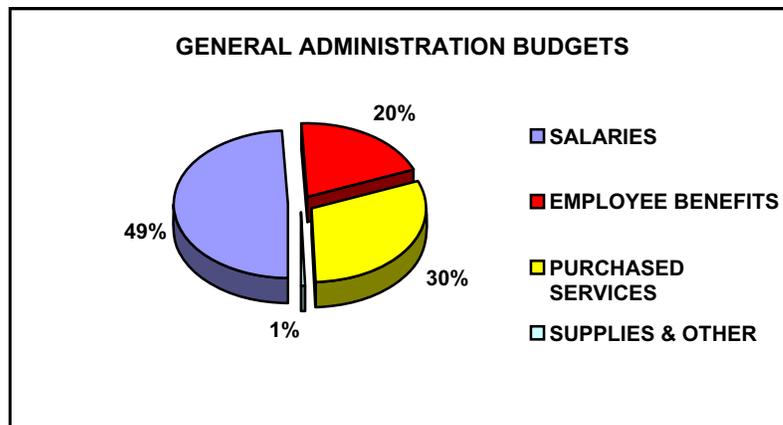
SUPPORT SERVICES

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

GENERAL ADMINISTRATION

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Board of Education	\$0	\$0	\$136,300	\$0	\$136,300
Superintendent of Schools	310,772	125,177	57,654	3,805	497,408
Grant Administration	3,500	847	0	0	4,347
TOTAL GENERAL	\$314,272	\$126,024	\$193,954	\$3,805	\$638,055



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

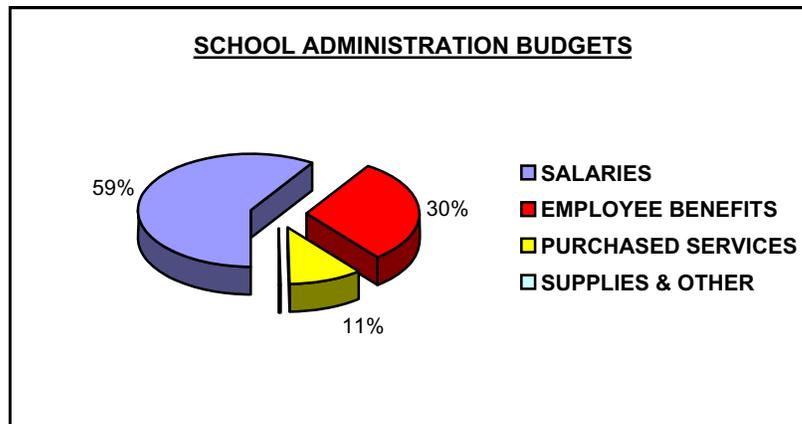
SUPPORT SERVICES

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

SCHOOL ADMINISTRATION

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Roosevelt	\$187,513	\$105,359	\$3,504	\$535	\$296,911
Scotch	192,514	103,112	3,504	535	299,665
Green	58,137	47,569	143,750	535	249,991
Ealy	182,610	83,673	3,504	535	270,322
Doherty	190,273	105,937	3,504	535	300,249
Gretchko	75,083	44,575	140,620	535	260,813
Abbott Middle	292,634	140,701	8,112	1,132	442,579
Orchard Lake Middle	322,276	137,839	8,112	1,132	469,359
West Bloomfield High	827,177	414,082	46,098	2,264	1,289,621
Laker/Early College/Adult Ed.	194,723	83,266	97,055	0	375,044
TOTAL SCHOOL ADMIN	\$2,522,940	\$1,266,113	\$457,763	\$7,738	\$4,254,554



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

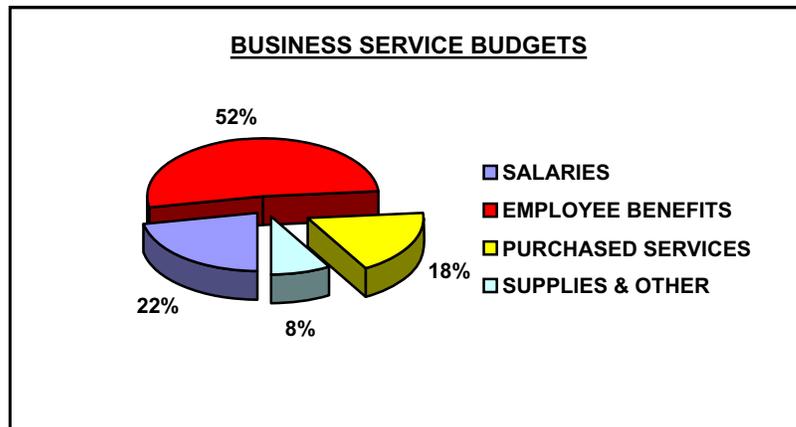
SUPPORT SERVICES

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

BUSINESS

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Business	\$293,652	\$697,032	\$240,598	\$112,169	\$1,343,451
TOTAL BUSINESS	\$293,652	\$697,032	\$240,598	\$112,169	\$1,343,451



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

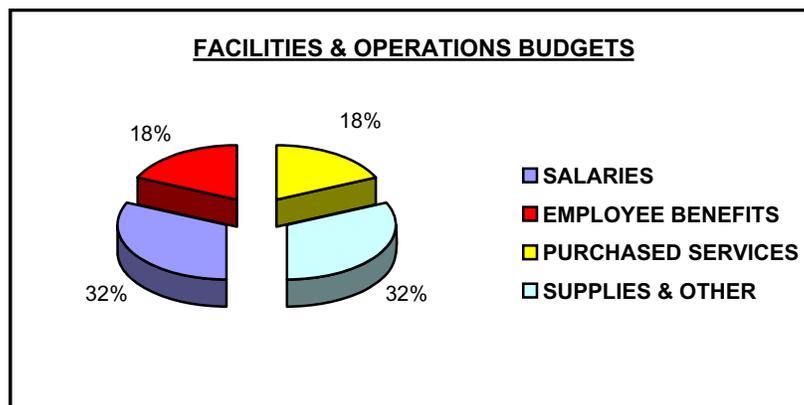
SUPPORT SERVICES

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

FACILITY OPERATIONS

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Safe School Grant	\$0	\$0	\$0	\$0	\$0
Business	0	0	182,859	0	182,859
Roosevelt	133,058	64,194	56,958	128,838	383,048
Scotch	155,879	102,902	52,323	94,229	405,333
Green	140,504	86,278	52,660	117,228	396,670
Ealy	94,557	53,231	54,757	118,027	320,572
Doherty	133,922	52,855	52,479	114,354	353,610
Gretchko	134,371	80,303	35,972	125,542	376,188
Abbott Middle	178,239	97,451	73,238	177,729	526,657
Orchard Lake Middle	184,282	103,993	62,354	187,544	538,173
WBHS/Laker/Early College	457,198	299,064	351,815	904,427	2,012,504
District Media Center	0	0	6,631	14,200	20,831
Facility Operations	370,886	219,202	165,208	8,144	763,440
Admin Service Center	92,270	52,890	50,592	86,351	282,103
TOTAL FACILITIES	\$2,075,166	\$1,212,363	\$1,197,846	\$2,076,613	\$6,561,988



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

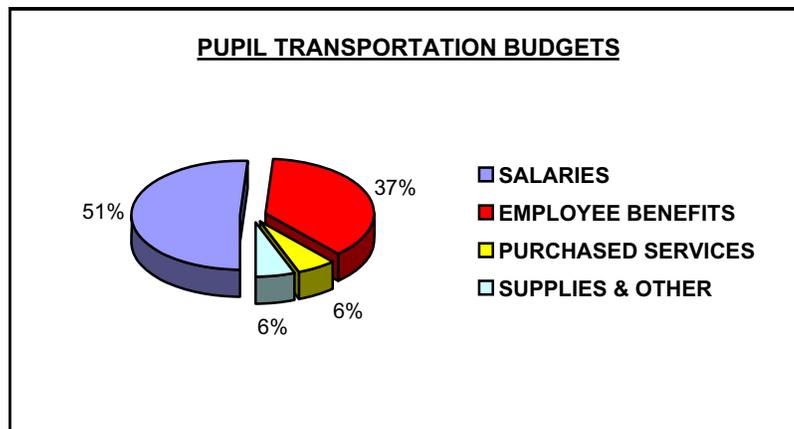
SUPPORT SERVICES

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

PUPIL TRANSPORTATION

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Transportation	\$2,503,679	\$1,835,366	\$285,115	\$283,722	\$4,907,882
TOTAL TRANSPORTATION	\$2,503,679	\$1,835,366	\$285,115	\$283,722	\$4,907,882



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

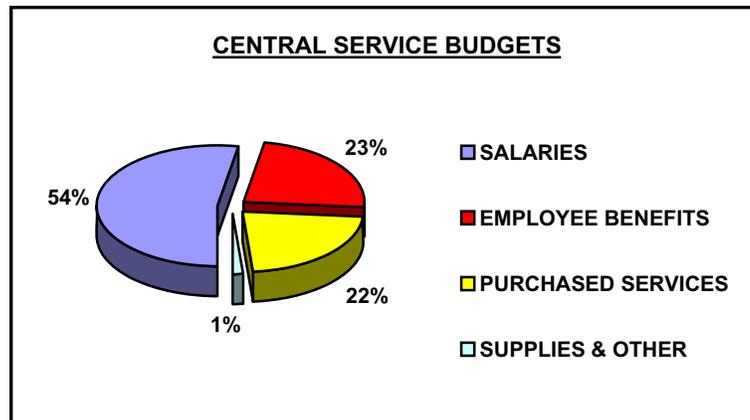
SUPPORT SERVICES

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

CENTRAL SERVICES

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Community Relations	\$104,970	\$41,869	\$60,882	\$3,710	\$211,431
Mgt. Info. Svcs.	203,221	91,194	292,500	500	587,415
Human Resources	277,153	133,294	46,698	3,838	460,983
District Media Center	295,966	136,098	37,053	18,178	487,295
Non/Other Public Schools	200,002	76,257	19,920	565	296,744
TOTAL CENTRAL	\$1,081,312	\$478,712	\$457,053	\$26,791	\$2,043,868



**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 GENERAL FUND
EXPENDITURE BUDGET FORECAST**

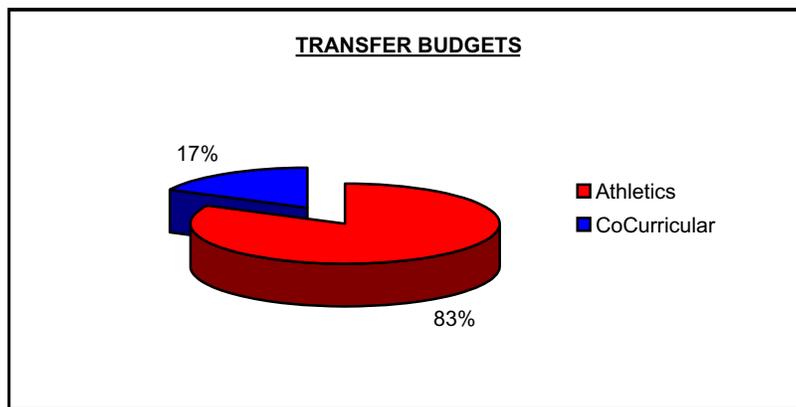
SUPPORT SERVICES

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

TRANSFERS

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

FUNCTION	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Athletics	\$0	\$0	\$0	\$803,281	\$803,281
Cocurricular	0	0	0	\$168,786	\$168,786
TOTAL TRANSFERS	\$0	\$0	\$0	\$972,067	\$972,067



CENTER PROGRAM FUND

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

The budget for these programs for 2009-10 is \$2,319,227 for the Autistic Program and \$662,920 for the Severely Emotionally Impaired Program. It is anticipated that the A.I. programs will accommodate 39 students and 13 students will attend the S.E.I. Program.

The programs are funded by tuition, which is billed by the Intermediate School District to the resident school districts who have students enrolled in the program. The district also receives State School Aid special education funding for these programs.

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 SPECIAL EDUCATION FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

CENTER PROGRAMS

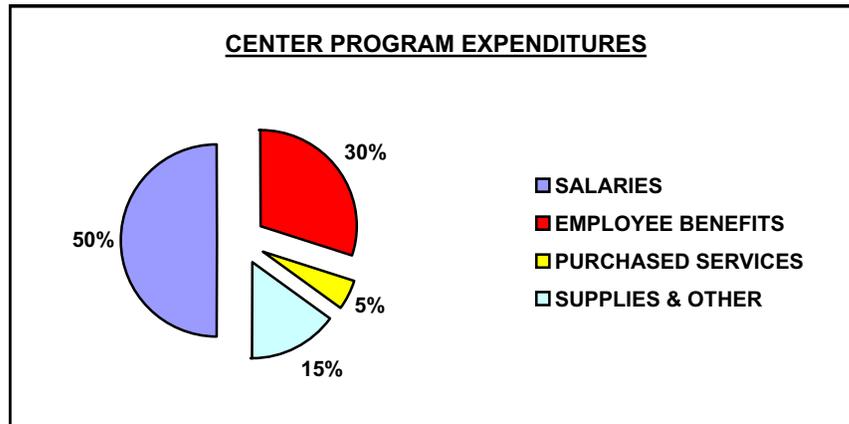
The Center Programs consist of the Autistic Impaired Programs which are operated at Ealy Elementary, Doherty Elementary, Orchard Lake Middle, and West Bloomfield High School and the Emotionally Impaired Program which is operated at Roosevelt Elementary. The West Bloomfield School District operates these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

REVENUES

PROGRAM	STATE	OISD	TOTAL
Autistic	\$663,619	\$1,655,608	\$2,319,227
Emotionally Impaired	189,687	473,233	662,920
TOTAL REVENUE	\$853,306	\$2,128,841	\$2,982,147

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Instruction	\$955,834	\$648,545	\$37,100	\$22,500	\$1,663,979
Supporting Services	533,508	244,432	114,200	426,028	1,318,168
TOTAL EXPENDITURES	\$1,489,342	\$892,977	\$151,300	\$448,528	\$2,982,147



DEBT RETIREMENT FUND

Principal and interest of the school district's outstanding bond issues are paid from the Debt Retirement Fund. 6.20 mills are levied for 2009-10 to pay principal and interest on the district's debt service of \$13,086,349. The district's total outstanding debt, principal and interest, is \$142,747,904 and will not be fully paid off until 2024 (see page 47).

In February of 2009, the district refunded a portion of its 1998 and 1999 outstanding debt, \$14,135,000. The interest savings as a result of the refunding was \$877,088.

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

The district's current bond ratings are:

1. Standard & Poor's: **AA**
2. Moody's Investor Service: **A1**

Subsequent Event:

On May 5, 2009, voters approved a new \$24 million bond issue for facility upgrades, energy projects, technology, and equipment including school buses. The ballot question indicated that there would be no increase in the district's current debt millage rate of 6.20 mills based on the 2009 estimated taxable value. Unfortunately, the district's taxable value decreased by over \$100 million and, as a result, new bonds will not be sold at this time due to the need to increase the millage rate beyond the 6.20 mill levy.

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 DEBT RETIREMENT FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

DEBT RETIREMENT FUND

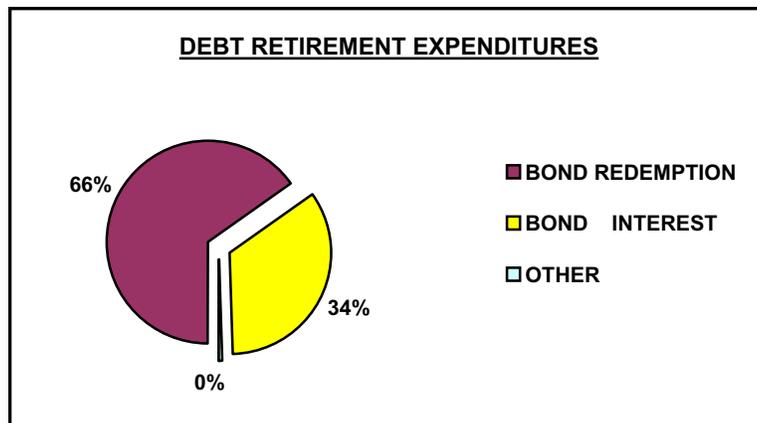
The Debt Retirement Funds are used to record tax and interest revenue and the payment of interest, principal and other expenditures on long-term debt.

REVENUES

	TAX COLLECTIONS	INTEREST OTHER	TOTAL
Local	\$12,766,820	\$148,000	\$12,914,820
TOTAL REVENUE	\$12,766,820	\$148,000	\$12,914,820

EXPENDITURES

	BOND REDEMPTION	BOND INTEREST	OTHER	TOTAL
Debt Retirement	\$8,565,000	\$4,521,350	\$56,400	\$13,142,750
TOTAL EXPENDITURES	\$8,565,000	\$4,521,350	\$56,400	\$13,142,750



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

YEAR	TOTAL ALL DEBT	TAXABLE VALUATION	GROWTH RATE	TOTAL MILLS
May 1, 2009	12,948,580	2,163,131,710	-0.31%	6.20
May 1, 2010	13,086,349	2,059,164,490	-4.81%	6.20
May 1, 2011	13,087,320	2,007,685,378	-2.50%	6.52
May 1, 2012	13,084,750	2,007,685,378	0.00%	6.52
May 1, 2013	13,086,164	2,027,762,232	1.00%	6.45
May 1, 2014	13,085,934	2,068,317,477	2.00%	6.33
May 1, 2015	11,823,769	2,109,683,826	2.00%	5.60
May 1, 2016	11,367,669	2,151,877,503	2.00%	5.28
May 1, 2017	10,868,156	2,194,915,053	2.00%	4.95
May 1, 2018	7,441,413	2,238,813,354	2.00%	3.32
May 1, 2019	7,203,500	2,283,589,621	2.00%	3.15
May 1, 2020	6,884,950	2,329,261,413	2.00%	2.96
May 1, 2021	3,893,150	2,375,846,642	2.00%	1.64
May 1, 2022	1,701,000	2,423,363,574	2.00%	0.70
May 1, 2023	1,625,200	2,471,830,846	2.00%	0.66
May 1, 2024	1,560,000	2,521,267,463	2.00%	0.62
May 1, 2025	0	2,571,692,812	2.00%	0.00
	142,747,904			

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

**WEST BLOOMFIELD SCHOOL DISTRICT
PROJECTED DEBT TAX MILLAGE
2009 - 2024**



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

DATE	AMOUNT	FINAL PAYMENT	DESCRIPTION	MILLS
1993	\$26 Million	May 1, 2014	Refinancing & consolidation of existing bond issues, construction of new primary school, additions and remodeling of buildings, technology, and purchase of equipment and school buses & refunding of bonds.	2.76 Mills
1996	\$25 Million	May 1, 2017	Erecting, equipping, furnishing, and remodeling of school buildings and additions; improving playgrounds and athletic fields, technology & purchase of school buses and refinancing existing debt in 2006 and 2009.	1.03 Mills
2000	\$52 Million	May 1, 2021	Erecting, equipping, and furnishing additions to school buildings; remodeling of school buildings and additions; re-equipping playgrounds and athletic fields, technology systems, purchase of school buses and refinancing existing debt in 2001 and 2005.	1.79 Mills
2004	\$23 Million	May 1, 2024	Remodeling, equipping, and refurbishing school buildings; erecting and furnishing additions to school buildings; technology and equipment and purchase of school buses.	.62 Mills

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

DIRECT DEBT		AMOUNT OUTSTANDING
General Obligation Bonds		<u>\$109,640,000</u>
Total Direct Debt		<u>\$109,640,000</u>
OVERLAPPING DEBT		
	% *	
Keego Harbor	100.00	\$2,315,000
City of Orchard Lake Village	85.76	7,041,809
City of Sylvan Lake	15.85	932,773
West Bloomfield Township	40.44	8,450,318
Oakland County	3.34	3,509,639
Oakland ISD	3.35	1,799,955
Oakland Community College	3.36	267,624
Total Overlapping Debt		<u>\$24,317,118</u>
Total Direct And Overlapping Debt		<u><u>\$133,957,118</u></u>

* Source: Municipal Advisory Council of Michigan

DEBT RATIOS		
Direct Debt		Direct and Overlapping
Per Capita **	\$3,153	\$3,852
Taxable Value ***	5.07%	6.19%

* Percent of municipal debt within West Bloomfield School District

** Based on estimated population of 34,778

*** Based on 2008 taxable valuation of \$2,163,131,710

COMMUNITY SERVICE FUND

The Community Service Fund includes funding for a variety of academic support classes, recreation and enrichment programs, aquatics, early childhood education and school-age childcare programs. The budget for the 2009-10 school year is \$2,806,656.

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

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 COMMUNITY SERVICE FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

COMMUNITY SERVICE

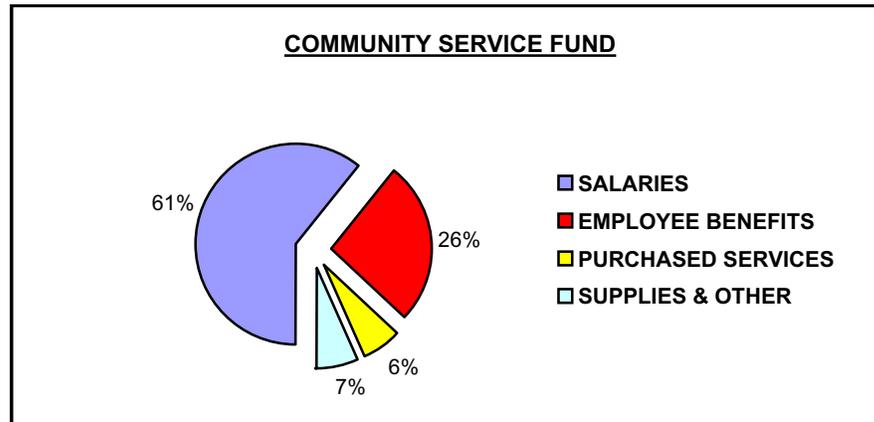
The Community Service Fund contains funding and appropriations for various enrichment and recreation and early childhood programs. Community education is also responsible for K-12 instructional programs that are found in the general operating fund. These programs include: Adult Education; Early options;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

REVENUES

PROGRAM	Local	TOTAL
Enrichment & Recreation	\$722,913	\$722,913
Early Childhood	2,083,743	2,083,743
TOTAL REVENUE	\$2,806,656	\$2,806,656

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Enrichment & Recreation	\$425,027	\$154,098	\$130,866	\$160,500	\$870,491
Early Childhood	1,280,990	580,194	46,981	28,000	1,936,165
TOTAL EXPENDITURES	\$1,706,017	\$734,292	\$177,847	\$188,500	\$2,806,656



ATHLETICS & COCURRICULAR FUND

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

The Athletic & Cocurricular Fund requires a transfer from the general fund of \$972,067 to support programs and activities. Gate receipts are estimated at \$30,011 for athletics and \$12,874 for cocurricular activities. The pay to participate program is expected to generate \$145,745 for athletics and \$3,925 for cocurricular.

The athletic and cocurricular budgets follow on the next pages.

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 ATHLETIC-COCURRICULAR FUND
FORECAST BUDGET REVENUES AND EXPENDITURES**

ATHLETIC - COCURRICULAR

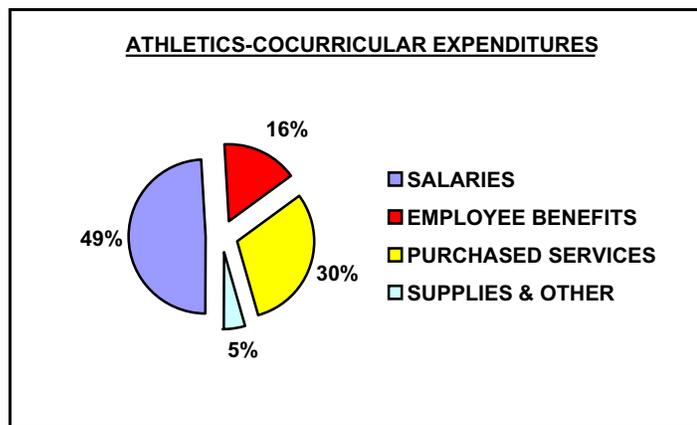
The Athletic-Cocurricular fund includes all athletic and cocurricular programs operated primarily at the West Bloomfield High School, Abbott and Orchard Lake Middle Schools. Cocurricular programs include band, drama, and other extra curricular student activities.

REVENUES

PROGRAM	LOCAL	TRANSFERS	TOTAL
Athletics	\$175,756	\$803,281	\$979,037
Cocurricular	16,799	168,786	185,585
TOTAL REVENUE	\$192,555	\$972,067	\$1,164,622

EXPENDITURES

PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Athletics	\$456,307	\$155,988	\$331,640	\$35,102	\$979,037
Cocurricular	117,158	28,818	22,104	17,505	185,585
TOTAL EXPENDITURES	\$573,465	\$184,806	\$353,744	\$52,607	\$1,164,622



ATHLETIC - COCURRICULAR PROGRAMS

ACCOUNT DESCRIPTION	FORECAST
Athletics Gate Receipts	30,011
Athletics Pay to Participate	145,745
Cocurricular Gate Receipts	12,874
Cocurricular Pay to Participate	3,925
Transfers	972,067
TOTAL REVENUES	\$ 1,164,622

COCURRICULAR EXPENDITURES	Participation	
Debate	18	7,133
Drama	135	14,122
Forensics	26	8,681
Instrumental Music	177	38,188
Vocal Music	145	6,229
Musical/Filmfest	60	30,048
Orchestra	95	7,122
Newspaper	25	7,547
Student Activities	1,372	53,357
Student Government	40	4,897
WBLD	20	270
Yearbook	28	7,991
TOTAL COCURRICULAR	2,141	185,585

ATHLETICS EXPENDITURES		
General Athletics	-	356,687
Hockey	28	14,466
Football	181	96,850
Baseball	46	23,098
Basketball Boys	110	45,689
Basketball Girls	102	44,396
Cheerleading	115	54,277
Cross Country	70	16,149
Golf Boys	19	12,172
Golf Girls	19	11,989
Ski	37	12,401
Soccer Boys	57	19,636
Soccer Girls	52	21,949
Softball	34	18,932
Swim Boys	42	31,649
Swim Girls	49	20,515
Tennis Boys	51	11,573
Tennis Girls	34	9,194
Volleyball	105	36,616
Wrestling	53	29,259
Facilitator	-	13,317
Track	300	60,129
Pom Pon	65	18,094
TOTAL ATHLETICS	1,569	979,037
TOTAL EXPENDITURES	3,710	\$ 1,164,622

NUTRITION FUND

The Nutrition Fund records the revenue and expenditures from the sale of breakfast and lunches to students and staffs at all grade levels and buildings. The nutrition fund is self-supporting with no subsidy required from the general operating fund. The budget for the 2009-10 school year is estimated at \$2,095,618 and includes salaries, benefits, food purchases, and equipment.

Participation in the program continues to increase at all grade levels due to the variety of menu offerings, adult participation, and student interest. Catering events both inside and outside the district also provides another source of revenue for the program. Participation also increased this year due to the expansion of the school breakfast program at Gretchko and Ealy Elementary. 2008-09 marked the second year of providing students meals to students at Our Lady of Refuge which has also enhanced program revenue and participation. Student menu options continue to improve due to the new Wellness Policy and acceptance of these changes has been overwhelmingly popular.

The new Oakland-Genesee County Schools Beverage Consortium, of which West Bloomfield is a member and featuring Pepsi products, began on July 1, 2007.

WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 NUTRITION FUND
FORECAST BUDGET REVENUES AND EXPENDITURES
NUTRITION FUND

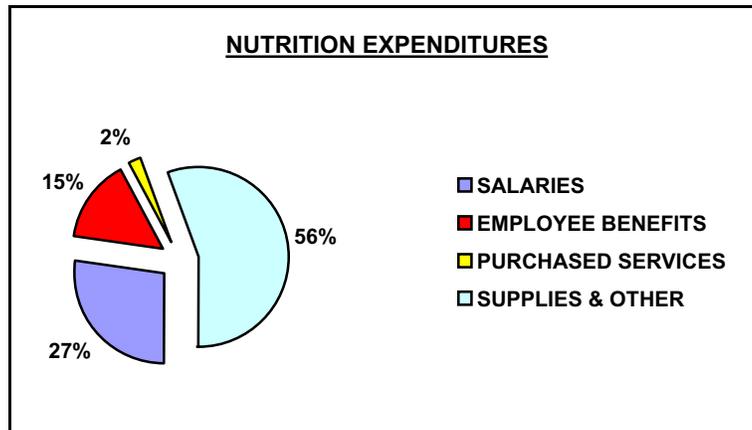
The Nutrition Fund accounts for the sale of breakfast and lunches to students and staff at all grade levels and buildings.

REVENUES

	SALES	STATE	FEDERAL	TOTAL
Nutrition	\$1,482,569	\$71,667	\$541,382	\$2,095,618
TOTAL REVENUE	\$1,482,569	\$71,667	\$541,382	\$2,095,618

EXPENDITURES

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES & OTHER	TOTAL
Nutrition	\$572,905	\$310,576	\$48,260	\$1,163,877	\$2,095,618
TOTAL EXPENDITURES	\$572,905	\$310,576	\$48,260	\$1,163,877	\$2,095,618



CAPITAL PROJECTS FUND

The Capital Projects Fund records revenues and expenditures from the proceeds of the sale of the 2004 building and site bonds. The current balance in the fund is approximately \$85,373 as of May 31, 2009. This remaining balance will be used during the 2009-10 school year for any emergencies that may arise for the maintaining of school facilities.

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

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

Phase I. Projects were:

- High School, ACS, & DMC Generators
- New Construction, Remodeling, High School
- New Construction, Remodeling, OLMS, Ealy, Roosevelt
- Site Improvements including high school artificial turf
- Elementary Playground Equipment
- Temperature Controls & Lighting
- ACS Roof Replacement

Phase II. Projects were:

- Remodeling Scotch Elementary School
- Remodeling Green Elementary School
- Remodeling Doherty Elementary School
- Remodeling Abbott Middle School
- Temperature Controls & Lighting
- Site Improvements

Included in this section is a breakdown of revenue and expenditures that reflect all activity through May 31, 2009.

West Bloomfield School District
 Capital Projects Fund
 Revenue & Expenditures
 May 2009

Description

Sale of Bonds	\$22,435,000
Bond Premium	684,221
Interest Income	843,906

Total Revenue	\$23,963,127
----------------------	---------------------

Phase I. & Phase II.

Remodeling	\$6,184,232
New Construction	5,843,169
Site Improvements	1,592,382
Temperature Controls	569,344
School Buses	1,707,752
Technology	5,085,408
Tech. Consultant	73,491
Arch-Engr-Consultants	1,215,212
Furn. & Equipment	1,402,887
Issuance Costs	203,877

Sub-Total Expenses	\$23,877,754
---------------------------	---------------------

Current Balance	\$85,373
------------------------	-----------------

\$85,373 remains in the 2004 bond issue capital projects fund & will be used for any emergencies during the 2009-10 school year.

INFORMATIONAL SECTION

**WEST BLOOMFIELD SCHOOL DISTRICT
TAXABLE VALUE
1996 - 2009**

YEAR	WEST BLOOMFIELD	KEEGO HARBOR	SYLVAN LAKE	ORCHARD LAKE	DISTRICT TOTAL	OPERATING MILLS	DEBT MILLS	TOTAL LEVY
1996-ALL PROPERTY	994,265,577	55,890,490	9,271,870	181,545,830	1,240,973,767	5.1603	3.2000	8.3603
1996-NON-HOMESTEAD	180,433,844	25,286,520	3,816,620	34,815,040	244,352,024	12.8397		12.8397
1997-ALL PROPERTY	1,072,388,016	58,122,240	9,615,190	191,761,660	1,331,887,106	5.1603	4.2000	9.3603
1997-NON-HOMESTEAD	189,942,146	25,061,520	3,928,950	34,183,080	253,115,696	12.8397		12.8397
1998-ALL PROPERTY	1,138,534,762	61,219,130	11,292,420	204,190,130	1,415,236,442	*4.6207	4.2000	8.8207
1998-NON-HOMESTEAD	204,655,382	26,520,460	4,890,180	39,376,970	275,442,992	13.3793		13.3793
1999-ALL PROPERTY	1,193,892,761	63,895,007	11,904,200	215,272,200	1,484,964,168	*4.5985	4.0500	8.6485
1999-NON-HOMESTEAD	211,925,026	27,322,838	5,309,910	39,677,460	284,235,234	13.4015		13.4015
2000-ALL PROPERTY	1,241,567,812	66,661,107	12,151,200	229,402,680	1,549,782,799	*4.2711	5.4900	9.7611
2000-NON-HOMESTEAD	209,171,004	27,115,941	5,112,840	41,717,600	283,117,385	13.7055		13.7055
2001-ALL PROPERTY	1,323,183,067	72,555,018	12,782,140	244,725,860	1,653,246,085	*4.2711	6.3400	10.6111
2001-NON-HOMESTEAD	220,485,303	28,930,375	5,573,300	41,735,770	296,724,748	13.5221		13.5221
2002-ALL PROPERTY	1,398,044,881	77,297,414	13,421,560	260,338,480	1,749,102,335	*4.0524	6.3400	10.3924
2002-NON-HOMESTEAD	225,821,395	30,059,015	5,839,600	42,917,630	304,637,640	13.5646		13.5646
2003-ALL PROPERTY	1,449,060,056	81,122,963	14,026,210	270,810,370	1,815,019,599	*3.9724	6.3400	10.3124
2003-NON-HOMESTEAD	230,408,691	32,056,465	5,700,150	41,738,030	309,903,336	13.6446		13.6446
2004-ALL PROPERTY	1,511,457,372	85,295,727	14,532,571	284,643,965	1,895,929,635	*3.9426	6.3400	10.2826
2004-NON-HOMESTEAD	234,035,600	32,693,625	6,509,731	39,963,925	313,202,881	14.0574		14.0574
2005-ALL PROPERTY	1,564,730,800	93,063,720	15,489,090	298,359,850	1,971,643,460	*3.7162	6.3400	10.0562
2005-NON-HOMESTEAD	241,704,560	38,289,770	6,925,490	43,701,380	330,621,200	14.2838		14.2838
2006-ALL PROPERTY	1,639,847,920	105,163,830	16,454,280	319,625,170	2,081,091,200	*3.4756	6.2400	9.7156
2006-NON-HOMESTEAD	256,018,460	41,966,720	6,744,170	51,042,340	355,771,690	14.4002		14.4002
2007-ALL PROPERTY	1,703,698,390	114,810,190	16,857,230	334,416,300	2,169,782,110	*3.3717	6.2000	9.5717
2007-NON-HOMESTEAD	285,952,960	45,203,810	7,106,290	51,508,560	389,771,620	14.4880		14.4880
2008-ALL PROPERTY	1,691,913,180	115,894,820	16,723,100	338,600,610	2,163,131,710	*3.2079	6.2000	9.4079
2008-NON-HOMESTEAD	282,571,860	43,748,880	6,159,830	50,417,210	382,897,780	14.6518		14.6518
2009-ALL PROPERTY	1,606,543,640	108,400,370	16,410,850	327,809,630	2,059,164,490	*3.7878	6.2000	9.9878
2009-NON-HOMESTEAD	293,619,700	47,644,280	7,141,110	49,354,020	397,759,110	14.0719		14.0719

* Reduced Per MCL 380.1211 (3)

**WEST BLOOMFIELD SCHOOL DISTRICT
2009 TAXABLE VALUATION
BY PROPERTY CLASS**

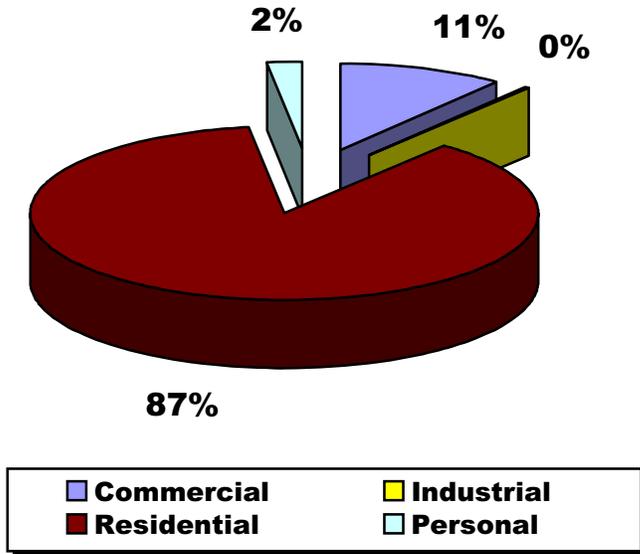
ALL PROPERTY

SCHOOL DISTRICT TAXING UNIT	DISTRICT TOTAL	100 AGRICULTURAL	200 COMMERCIAL	300 INDUSTRIAL	400 RESIDENTIAL	600 DEVELOPMENTAL	900 PERSONAL PROPERTY
WEST BLOOMFIELD	1,606,543,640	0	179,973,610	121,100	1,389,093,920	0	37,355,010
ORCHARD LAKE	327,809,630	0	14,254,940	197,830	309,999,260	0	3,357,600
KEEGO HARBOR	108,400,370	0	22,291,600	0	83,141,190	0	2,967,580
SYLVAN LAKE	16,410,850	0	1,410,660	2,890,180	11,136,280	0	973,730
TOTAL	2,059,164,490	0	217,930,810	3,209,110	1,793,370,650	0	44,653,920
PERCENT	100.00	0	10.58	0.16	87.09	0.00	2.17

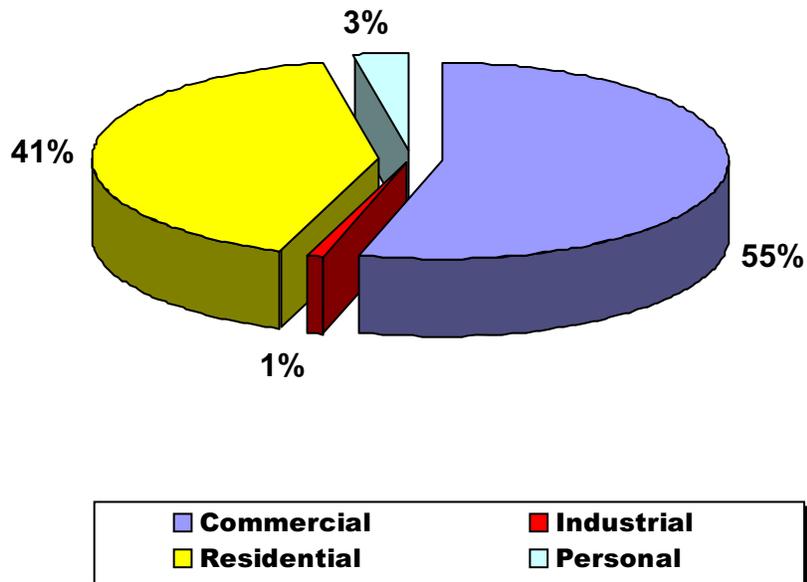
NON-HOMESTEAD PROPERTY

SCHOOL DISTRICT TAXING UNIT	DISTRICT TOTAL	100 AGRICULTURAL	200 COMMERCIAL	300 INDUSTRIAL	400 RESIDENTIAL	600 DEVELOPMENTAL	900 PERSONAL PROPERTY
WEST BLOOMFIELD	293,619,700	0	179,973,610	121,100	103,523,940	0	10,001,050
ORCHARD LAKE	49,354,020	0	14,254,940	197,830	33,563,130	0	1,338,120
KEEGO HARBOR	47,644,280	0	22,075,520	0	24,421,820	0	1,146,940
SYLVAN LAKE	7,141,110	0	1,410,660	2,890,180	2,643,940	0	196,330
TOTAL	397,759,110	0	217,714,730	3,209,110	164,152,830	0	12,682,440
PERCENT	100.00	0	54.74	0.81	41.27	0.00	3.19

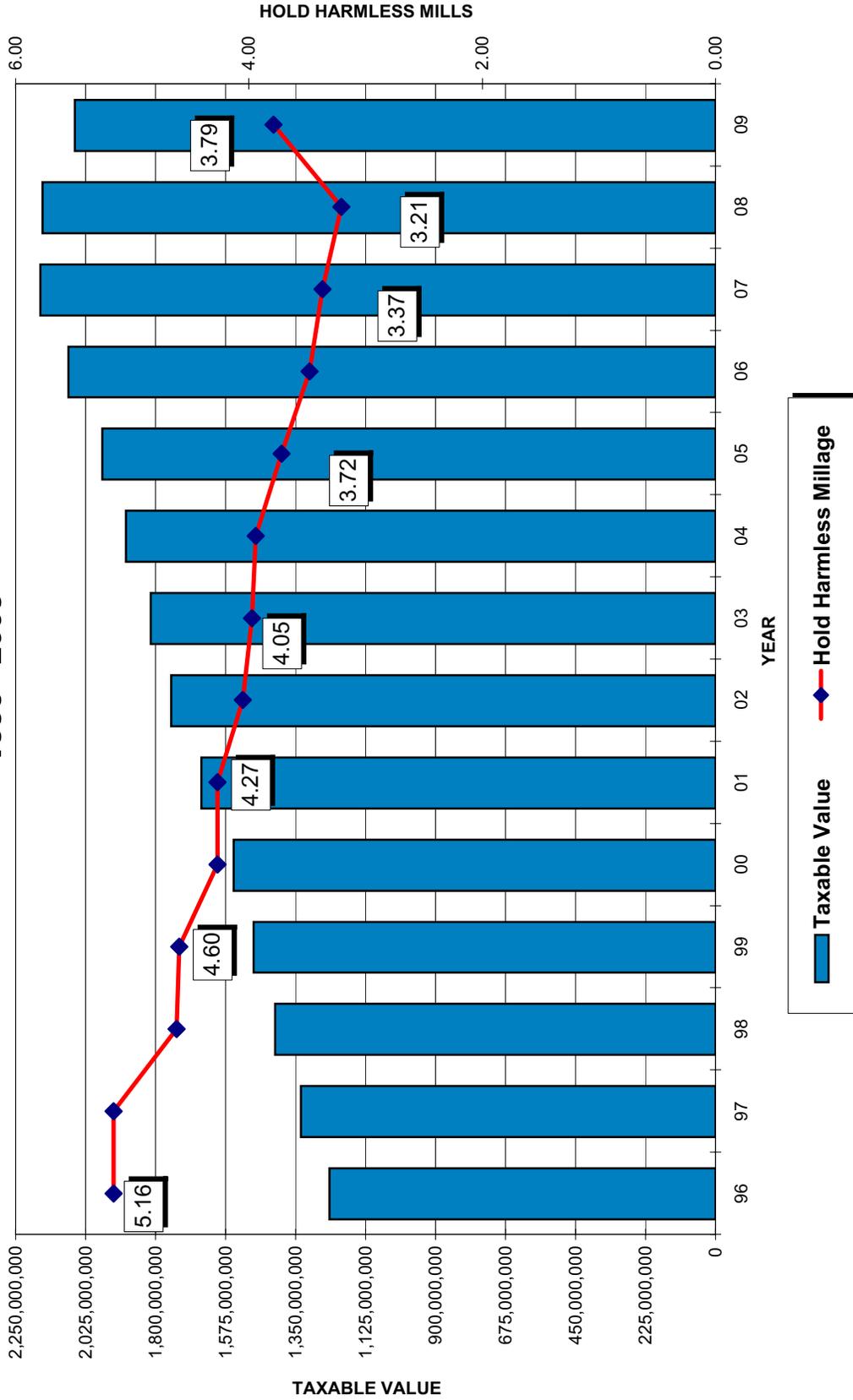
**WEST BLOOMFIELD SCHOOL DISTRICT
2009 % ALL TAX PROPERTY BY CLASS**



**WEST BLOOMFIELD SCHOOL DISTRICT
2009 % NON-HOMESTEAD PROPERTY BY CLASS**



**WEST BLOOMFIELD SCHOOL DISTRICT
TAXABLE VALUE & HOLD HARMLESS MILLAGE
1996 - 2009**



**WEST BLOOMFIELD SCHOOL DISTRICT
TRUTH-IN-TAXATION CALCULATION
MILLAGE REDUCTION FRACTION CALCULATION
2009 TAX YEAR**

HEADLEE FORMULA:

$$\text{MRF} = \frac{2008 \text{ Taxable Value} - \text{Losses} \times 1.044}{2009 \text{ Taxable Value} - \text{Additions}}$$

HEADLEE CALCULATION ALL PROPERTY:

$$\text{MRF} = \frac{2,163,131,710 - 10,193,275 \times 1.044}{2,059,164,490 - 33,827,597} = \frac{2,247,667,726}{2,025,336,893} = 1.1098 = 1.0000$$

HEADLEE CALCULATION NON-HOMESTEAD PROPERTY:

$$\text{MRF} = \frac{386,993,420 - 2,399,405 \times 1.044}{397,759,110 - 17,497,570} = \frac{401,516,152}{380,261,540} = 1.0559 = 1.0000$$

TRUTH-IN-TAXATION FORMULA:

$$\text{BTRF} = \frac{2008 \text{ Taxable Value} - \text{Losses}}{2009 \text{ Taxable Value} - \text{Additions}}$$

TRUTH-IN-TAXATION CALCULATION ALL PROPERTY:

$$\text{BTRF} = \frac{2,163,131,710 - 10,193,275}{2,059,164,490 - 33,827,597} = \frac{2,152,938,435}{2,025,336,893} = 1.0630 = 1.0000$$

TRUTH-IN-TAXATION CALCULATION NON-HOMESTEAD PROPERTY:

$$\text{BTRF} = \frac{386,993,420 - 2,399,405}{397,759,110 - 17,497,570} = \frac{384,594,015}{380,261,540} = 1.0114 = 1.0000$$

SUMMARY OF MILLAGE RATES TO BE LEVIED

DATE OF ELECTION	ORIGINAL VOTED MILLAGE	2008 LEVIED MILLAGE	2009 REDUCTION FACTOR	2009 AUTHORIZED LEVY	2009 ACTUAL LEVY	PURPOSE OF MILLAGE
06-14-04	5.1603	3.2079*	1.0000	5.1098	3.7878*	Hold Harmless
06-14-04	18.0000	17.8597	1.0000	17.8597	17.8597	Non-Homestead
10-19-93	Unlimited	2.8000	1.0000	2.7600	2.7600	Bond Issue
10-07-96	Unlimited	1.0700	1.0000	1.0300	1.0300	Bond Issue
04-10-00	Unlimited	1.7000	1.0000	1.7900	1.7900	Bond Issue
06-14-04	Unlimited	0.6300	1.0000	0.6200	0.6200	Bond Issue
TOTAL DISTRICT LEVY		27.2676			27.8475	

* REDUCED PER MCL 380.1211 (3)

**WEST BLOOMFIELD SCHOOL DISTRICT
ENROLLMENT FORECAST - SEPTEMBER COUNT - K-12 PROGRAM**

Count Does Not Include Oakland Early College or Refuge *

2009 - 2010

BUILDING	1999-00 ACTUAL	2000-01 ACTUAL	2001-02 ACTUAL	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 FORECAST
	CAPACITY										
ROOSEVELT	376	352	359	398	398	407	406	408	416	444	460
SCOTCH	622	633	610	661	703	713	715	697	680	698	714
GREEN	517	528	513	524	553	554	558	547	526	547	541
EALY	526	544	536	575	582	565	557	530	524	549	552
DOHERTY	442	432	482	515	521	523	508	511	488	514	490
GRETCHKO	328	327	369	393	409	392	405	408	384	408	435
ELEMENTARY	2811	2816	2869	3066	3166	3154	3149	3101	3018	3160	3192
ABBOTT	851	893	829	804	772	783	778	762	767	747	759
OLMS	621	647	728	748	809	841	821	829	793	800	800
MIDDLE SCHOOL	1472	1540	1557	1552	1581	1624	1599	1591	1560	1547	1559
WBHS	1869	1846	1876	1927	2033	2065	2100	2055	1959	1953	1951
HIGH SCHOOL	1869	1846	1876	1927	2033	2065	2100	2055	1959	1953	1951
Laker Academy	76	78	108	102	97	103	110	108	80	57	57
GRAND TOTAL	6228	6280	6410	6647	6877	6946	6958	6855	6617	6717	6759
INC. PRIOR YEAR	41	52	130	237	230	69	12	-103	-238	100	42
% INC. PRIOR YEAR	0.66	0.83	2.07	3.70	3.46	1.00	0.17	-1.48	-3.47	1.51	0.63
CUMULATIVE SOC	187	250	351	670	960	1065	1106	1297	1312	1566	1812

* OEC Enrollment Is Estimated At 144 For 2009-10
Refuge Enrollment Is Estimated At 34 For 2009-10

West Bloomfield School District

Factors Impacting Enrollment Trends

- State Economy (significant impact)**
- Local Economy (significant impact)**
- Growth or Decline of Private Schools (static)**
- Housing Turnover (downward trend)**
- Birth Rates and District's Share in Birth Pool (decreasing)**
- Out Migration (increasing)**
- Mature, Established Community**
- New Housing Starts (extremely limited)**
- Uptick in Resident Enrollment (Lease and Rental Housing)**

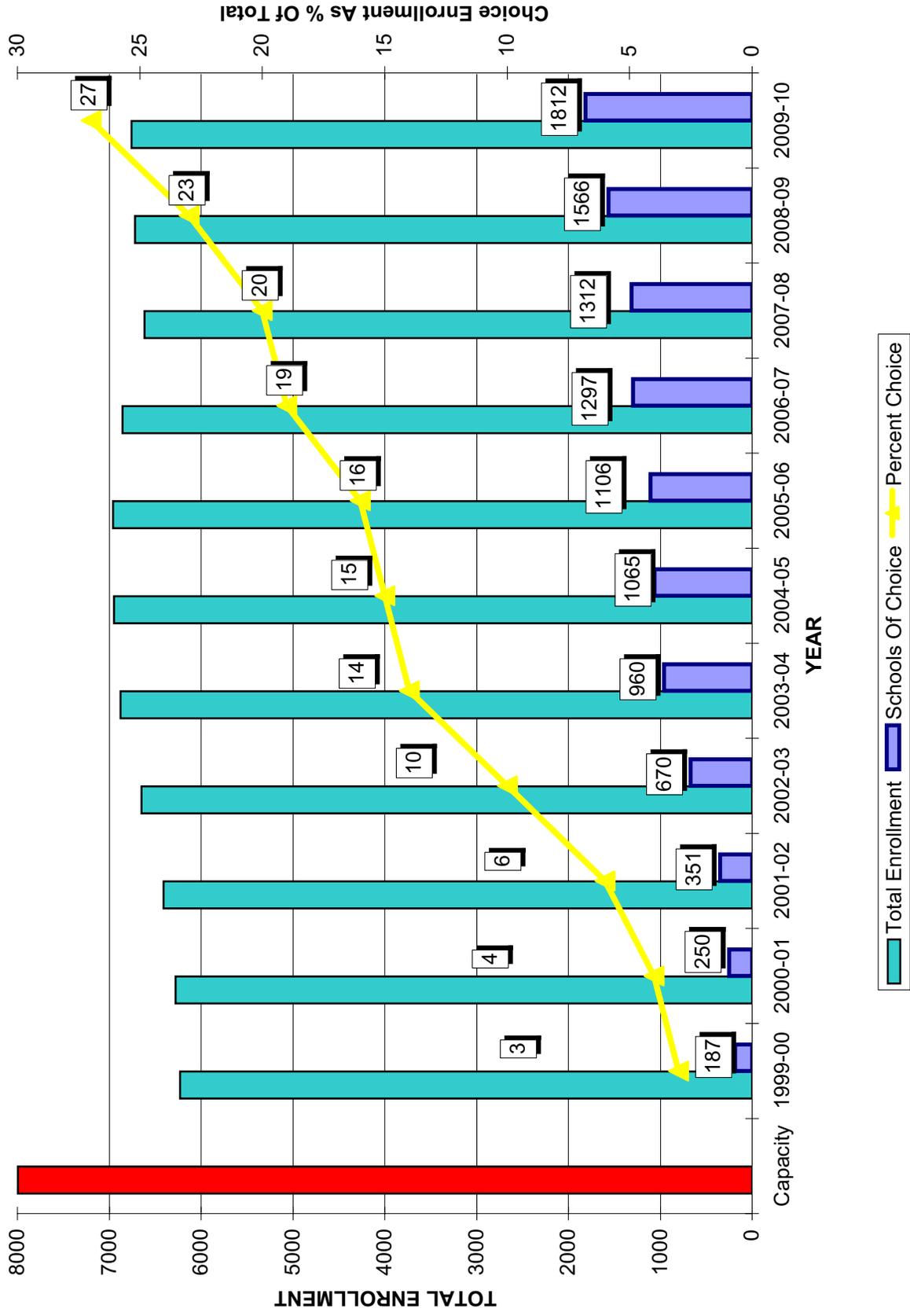
Conclusions

- History of Resident Enrollment Sep. to Sep.**

2009-10	92	Estimated
2008-09	202	
2007-08	-212	
2006-07	-103	
2005-06	12	
2004-05	69	

- SOC is helping to offset resident enrollment loss**
- Oakland Early College & Our Lady of Refuge are helping with enrollment loss.**

**WEST BLOOMFIELD SCHOOL DISTRICT
ENROLLMENT COMPARISON
1999-00 THROUGH 2009-10 Estimated**



West Bloomfield School District
Enrollment History - State Aid Calculation
1994-95 To 2009-10 (estimated)

Year	February	September	Blended	Blended Change	Feb to Sep Change	Sep to Feb Change	Feb to Feb Change	Sep to Sep Change	Sep to Sep % change
1994-95	5,240	5,365	5,303		125				
1995-96	5,342	5,587	5,465	162	245	-23	102	222	4.14
1996-97	5,543	5,698	5,621	156	155	-44	201	111	1.99
1997-98	5,692	6,019	5,888	268	327	-6	149	321	5.63
1998-99	5,985	6,187	6,106	218	202	-34	293	168	2.79
1999-00	6,179	6,228	6,216	110	49	-8	194	41	0.66
2000-01	6,222	6,280	6,268	53	58	-6	43	52	0.83
2001-02	6,296	6,410	6,387	119	114	16	74	130	2.07
2002-03	6,406	6,647	6,599	212	241	-4	110	237	3.70
2003-04	6,596	6,877	6,821	222	281	-51	190	230	3.46
2004-05	6,828	6,946	6,917	96	118	-49	232	69	1.00
2005-06	6,919	6,958	6,948	32	39	-27	91	12	0.17
2006-07	6,912	6,855	6,869	-79	-57	-46	-7	-103	-1.48
2007-08	6,781	6,643	6,678	-192	-138	-74	-131	-212	-3.09
2008-09	6,639	6,845	6,794	116	206	-4	-142	202	3.04
2009-10 *	6,851	6,937	6,916	122	86	6	212	92	1.34

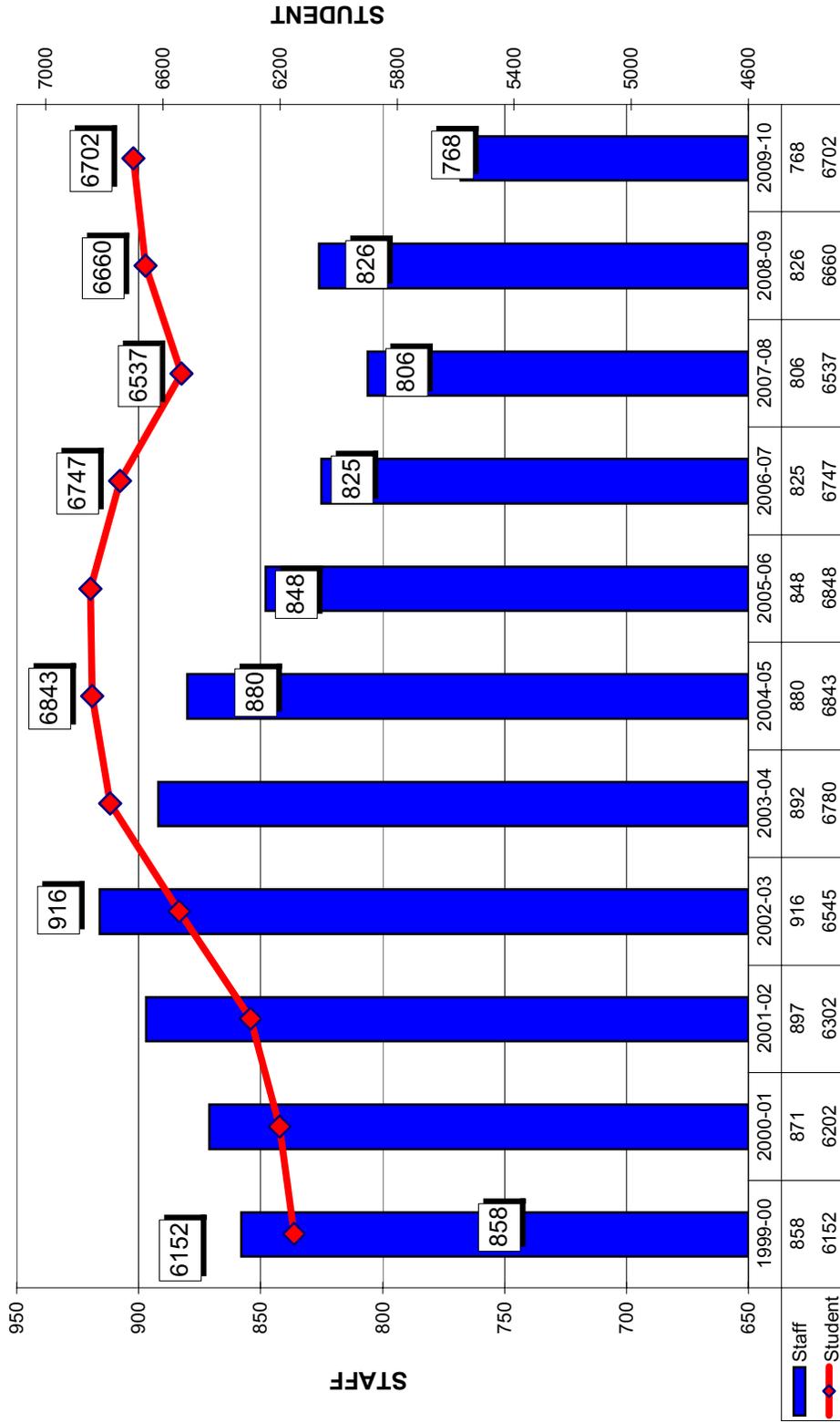
* Estimated

Blended Percentages	February	September
1994-97	50%	50%
1997-99	40%	60%
1999-00	25%	75%
2000-04	20%	80%
2004-10	25%	75%

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

UNIT	2006-2007 Actual F.T.E.	2007-2008 Actual F.T.E.	2008-2009 Actual F.T.E.	2009-2010 Estimated F.T.E.
Teachers	427	423	441	407
CMMT Unit	63	58	56	53
Transportation	88	85	81	75
Clerical	57	54	54	52
Paraprofessionals	116	110	121	110
Cafeteria	34	34	33	32
Administration (TMA)	18	20	20	19
Central Administration	5	5	4	4
Crossing Guards	11	11	10	10
Supervisors	6	6	6	6
TOTAL STAFF	825	806	826	768
STUDENT ENROLLMENT	6,747	6,537	6,660	6,702

STAFF COUNT & STUDENT ENROLLMENT 1999-00 To 2009-10



**West Bloomfield School District
CPI, Foundation Allowance, Retirement Rate, Health Insurance
1994-95 To 2009-10 (estimated)**

Year	CPI %	Foundation Allowance	\$ Increase	% Increase	Retirement Rate	Rate Change	% Increase	Health Premium	\$ Increase	% Increase
1994-95	2.80	\$ 7,385			14.21			\$ 8,078		
1995-96	2.80	7,538	\$ 153	2.07	14.56	0.35	2.46	7,767	\$ (311)	-3.85
1996-97	2.80	7,693	155	2.06	15.17	0.61	4.19	7,800	33	0.42
1997-98	2.70	7,847	154	2.00	11.12	-4.05	-26.70	8,122	322	4.13
1998-99	1.60	7,847	-	0.00	10.77	-0.35	-3.15	9,026	904	11.13
1999-00	1.90	7,974	127	1.62	11.66	0.89	8.26	9,309	283	3.14
2000-01	3.20	8,329	355	4.45	12.16	0.50	4.29	9,784	475	5.10
2001-02	3.20	8,686	357	4.29	12.17	0.01	0.08	8,793	(991)	-10.13
2002-03	1.50	8,886	200	2.30	12.99	0.82	6.74	9,905	1,112	12.65
2003-04	2.30	8,886	-	0.00	12.99	0.00	0.00	11,020	1,115	11.26
2004-05	2.30	8,886	-	0.00	14.87	1.88	14.47	13,415	2,395	21.73
2005-06	3.30	9,061	175	1.97	16.34	1.47	9.89	14,941	1,526	11.38
2006-07	3.30	9,271	210	2.32	17.74	1.40	8.57	15,181	240	1.61
2007-08	3.70	9,319	48	0.52	16.72	-1.02	-5.75	14,290	(891)	-5.87
2008-09	2.30	9,375	56	0.60	16.54	-0.18	-1.08	14,813	523	3.66
2009-10 *	4.40	9,375	0	0.00	16.94	0.40	2.42	16,508	1,695	11.44

* Estimated

**WEST BLOOMFIELD SCHOOL DISTRICT
2009-10 UNIT INSTRUCTIONAL BUDGET
FY ENDING JUNE 30, 2010**

School	2009-10 Estimated Enrollment	Per Pupil Unit Budget Allowance	2009-10 Unit Budget
Roosevelt	460	47.5188	21,859
Scotch	714	47.5188	33,928
Green	541	47.5188	25,708
Ealy	552	47.5188	26,230
Doherty	490	47.5188	23,284
Gretchko	435	47.5188	20,671
Abbott	759	49.6151	37,658
Orchard Lk	800	49.6151	39,692
WBHS	1,951	67.0686	130,851
TOTALS	6,702		\$359,881

**2009-10 UNIT MEDIA CENTER BUDGETS
FY ENDING JUNE 30, 2010**

School	2009-10 Estimated Enrollment	Elementary first 450 pupils \$3,300	Middle first 600 pupils \$4,400	balance of pupils @ \$1 each	High first 1200 pupils \$9,800	High balance of pupils @ \$1 each	Media Grand Total	2009-10 Reductions	2009-10 Forecast
Roosevelt	460	3,300		10			3,310	(290)	3,020
Scotch	714	3,300		264			3,564	(290)	3,274
Green	541	3,300		91			3,391	(290)	3,101
Ealy	552	3,300		102			3,402	(290)	3,112
Doherty	490	3,300		40			3,340	(290)	3,050
Gretchko	435	3,300		(15)			3,285	(290)	2,995
Abbott	759		4,400	159			4,559	(390)	4,169
Orchard Lk	800		4,400	200			4,600	(390)	4,210
WBHS	1,951			0	9,800	751	10,551	(728)	9,823
TOTALS	6,702	\$19,800	\$8,800	\$851	\$9,800	\$1,656	\$40,002	(3,248)	\$ 36,754

Definitions

Property Taxes

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

Definitions (Continued)

Property Taxes

Sinking Funds

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

Headlee Rollback

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

State School Aid

Blended membership count

The actual number of pupil memberships for the February and September counts. A 75 percent to 25 percent blend for the 2009-10 fiscal years, respectively of these counts determines the number of pupils eligible for Foundation allowance funding.

Foundation allowance

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

Section 20j

Categorical state aid to guarantee that hold harmless school districts receive their full foundation allowance. The amount is \$259/pupil for West Bloomfield.

Categorical funding

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

ISD funding

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