

WEST BLOOMFIELD SCHOOL DISTRICT

2018 - 2019 BUDGET - ALL FUNDS

June 18, 2018



**WEST BLOOMFIELD
SCHOOL DISTRICT**

*Educating Students to be their
Best IN and FOR the World!*

Board of Education:

Mrs. Randi Sakwa, President
Mrs. Carol Finkelstein, Vice President
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Superintendent of Schools



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WEST BLOOMFIELD SCHOOL DISTRICT

PROPOSED BUDGET 2018-19
JUNE 18, 2018

6-18-18 PROPOSED GENERAL FUND BUDGET CALCULATION 2018-19 SCHOOL YEAR

General Fund	Proposed 2018-19	Change 2018-19	Amend #2 2017-18
Beginning Fund Balance	\$7,846,371	\$(462,892)	\$8,309,263
Revenues	64,102,507	(436,021)	64,538,528
Expenditures	65,615,538	614,118	65,001,420
Operating Surplus (Deficit)	(1,513,031)	(1,050,139)	(462,892)
Ending Fund Balance	\$6,333,340	(1,531,031)	\$7,846,371
Ending Fund Balance %	9.88%	(2.27%)	12.15%

MILLAGE RATES SUPPORTING GENERAL FUND

	<u>2018-19</u>	<u>Change</u>	<u>2017-18</u>
Operating			
Non-Homestead	17.2891	-.3493	17.6384

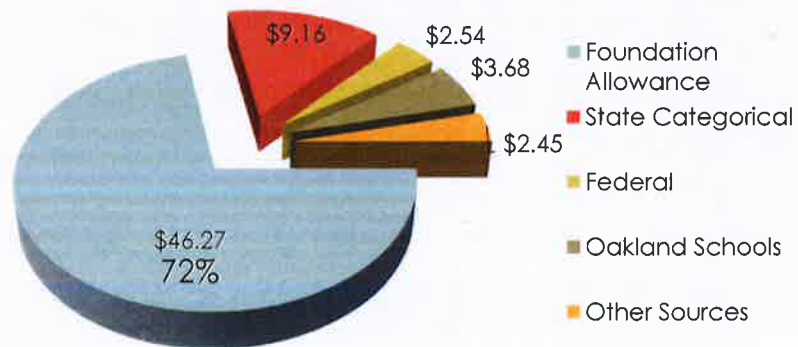
Resurgent growth in local Taxable Values has triggered an additional Headlee rollback.

Operating			
Homestead			
(Hold Harmless)	3.0012	-.4521	3.4533

Hold Harmless Millage rate generates \$886 per pupil FTE plus or minus reconciliation adjustment necessary from previous school fiscal year.

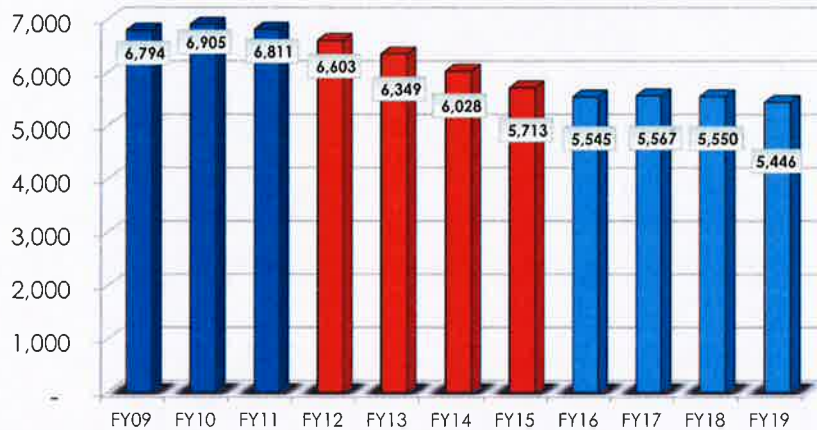
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REVENUE \$64.1 MILLION



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FUNDED PUPIL FTE'S 10-YEAR TREND



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REVENUE BUDGET ASSUMPTIONS

• Foundation Revenue -104 FTE's	\$ (933,754)
• Foundation Revenue +\$120 per FTE	616,658
• Special Ed Local/State Rev Sources	354,066
• MIPSRS Categorical Revenue	(278,150)
• Grant-funded Prgs (offset by exp)	(127,773)
• Mandarin Chinese company subsidy	(55,000)
• Other Misc. Adjustments (net)	(12,068)
• TOTAL CHANGE IN BUDGETED REVENUES	(436,021)

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EXPENDITURES \$65.6 MILLION



Personnel Costs (Salaries + Benefits) exceed 80%

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FY 2018-19 CHANGES TO EXPENDITURES

PERSONNEL COSTS:

SALARIES & WAGES

Collective Bargaining settled contracts		778,438
Teacher Retirements (5)		(211,390)
Early Literacy Facilitator (1.0)		(120,317)
Curriculum Support FTE's +1.5		92,493
Mandarin Chinese (1.0 employee)		(16,572)
Our Lady of Refuge increase in services (Kdg.)		56,000
Other Misc. Adjustments		(46,449)
Stipends/Extra-duty Pay:		
Capturing Kids Hearts	12,000	
Student Testing stipends	(63,000)	
ALICE Training	12,500	
Other	(6,000)	
		<u>81,500</u>

SUB-TOTAL CHANGE IN SALARIES/WAGES 487,703

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FY 2018-19 CHANGES TO EXPENDITURES (CONT.)

PERSONNEL COSTS (cont.):

EMPLOYMENT BENEFITS

Retirement expense rate 38.39%	(40,856)
Health Insurance +1.5%	64,119
FICA	<u>47,141</u>
SUB-TOTAL CHANGE IN BENEFITS	70,404

NET CHANGE IN PERSONNEL COSTS SALARIES + BENEFITS	\$ 558,107
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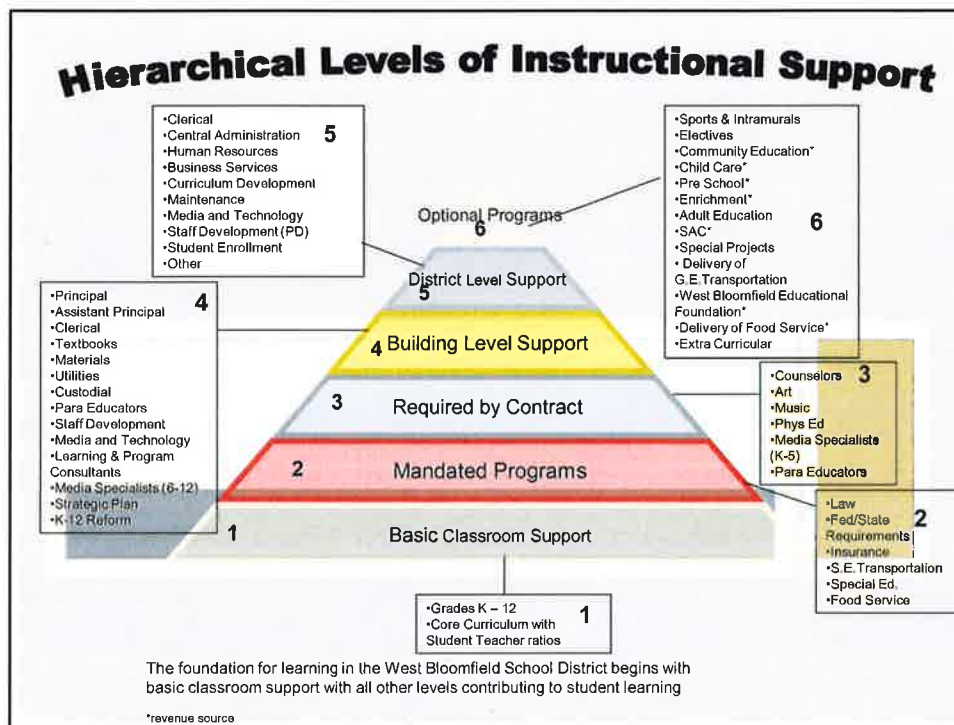
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FY 2018-19 CHANGES TO EXPENDITURES (CONT.)

• Custodial Services Provider Contract	375,000
• Reduction in Grants (offset by Revenue)	(127,773)
• Mandarin Chinese Contracted Costs	(150,553)
• Maintenance Dept. Capital Outlay	(41,000)
• Interfund Transfers	(75,000)
• Transportation Contracted Services	52,522
• Consultants (CKH, ALICE)	10,000
• Website compliance	12,000
• All other accounts combined	<u>816</u>
• SUB-TOTAL ALL OTHER (non-personnel)	56,012

TOTAL INCREASE IN EXPENDITURES	\$614,119
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GENERAL FUND MITIGATING FACTORS

Based on the proposed budget assumptions, there is a spending deficit projected of -\$1,513,031. Estimated year end Fund Balance is 9.88% of budgeted revenues.

Based on previous history and current year projections, a favorable budget variance for 2017-18 is likely.

A modest favorable budget variance for 2017-18 and/or 2018-19 would result in the ending fund balance on 6/30/19 above the Board established target protocol of 10%.

PROPOSED FOOD SERVICE FUND BUDGET CALCULATION
2018-19 SCHOOL YEAR

Food Service Fund	Proposed 2018-19	Change 2018-19	Budget 2017-18
Beginning Fund Balance	\$101,034	233	\$100,801
Revenues	1,737,035	66,968	1,670,067
Expenditures	<u>1,707,029</u>	<u>67,195</u>	<u>1,639,834</u>
Operating Surplus (Deficit)	30,006	(227)	30,233
Transfer (to) from General Fund	<u>(20,000)</u>	<u>(10,000)</u>	<u>(30,000)</u>
Ending Fund Balance	\$110,807	10,006	\$101,034

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PROPOSED COMMUNITY SERVICE FUND BUDGET CALCULATION
2018-19 SCHOOL YEAR

Center Program Fund	Proposed 2018-19	Change 2017-18	Budget 2017-18
Beginning Fund Balance	\$ -0-	-	\$ -0-
Revenues	2,098,000	16,118	2,081,882
Expenditures	<u>2,048,000</u>	<u>6,118</u>	<u>2,041,882</u>
Operating Surplus (Deficit)	50,000	10,000	40,000
Transfer out to General Fund	<u>(50,000)</u>	<u>(10,000)</u>	<u>(40,000)</u>
Ending Fund Balance	\$ -0-	-	\$ -0-

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**PROPOSED DEBT RETIREMENT FUND BUDGET
CALCULATION
2018-19 SCHOOL YEAR**

Debt Retirement Fund	Proposed 2018-19	Change 2018-19	Budget 2017-18
Beginning Fund Balance	\$ 1,120,681	\$ (82,889)	\$ 1,203,570
Revenues	13,377,210	184,518	13,192,692
Expenditures	<u>13,305,660</u>	<u>30,079</u>	<u>13,275,581</u>
Operating Surplus (Deficit)	71,550	154,439	(82,889)
Ending Fund Balance	\$1,192,231	71,550	\$1,120,681
Ending Fund Balance %	8.9%	0.4%	8.5%

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MILLAGE RATE SUPPORTING DEBT SERVICE FUND

	<u>2018-19</u>	<u>Change</u>	<u>2017-18</u>
Debt Service	6.85	(0.15)	7.0

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**PROPOSED BUILDING & SITE SINKING FUND BUDGET
CALCULATION
2018-19 SCHOOL YEAR**

Debt Retirement Fund	Proposed 2018-19	Change 2018-19	Amend #2 2017-18
Beginning Fund Balance	(82,694)	(238,694)	\$155,372
Revenues	2,217,263	60,736	2,156,527
Expenditures	2,385,775	(8,818)	2,394,593
Operating Surplus (Deficit)	(168,512)	69,554	(238,066)
Ending Fund Balance	(251,206)*	(168,512)	(82,694)*

*Note: Fund deficit due to timing issue of large projects spanning multiple school fiscal years

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**HOW DO I KNOW THE BSSF MONEY WILL BE
SPENT AS PROMISED?**



Can be used for remodeling, repair, or construction of buildings and sites.



Cannot be used to pay for teacher, administrator or employee salaries, maintenance or other operating expenses.

**Expenses must be audited for compliance with
Michigan Department of Treasury guidelines.*

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BSSF CAPITAL PROJECTS 2018-19 (YEAR 6)

General Repairs District-wide	200,000
Concrete Repairs District-wide	55,000
HVAC System Upgrades (Transportation, Sheiko, Doherty, WBHS)	2,072,975
Special Consultants/Other (Roofing study, HVAC commissioning)	57,800

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MILLAGE RATE SUPPORTING BUILDING & SITE SINKING FUND

	<u>2018-19</u>	<u>Change</u>	<u>2017-18</u>
All Properties	1.2071	(.0138)	1.2209

THE END

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Revenue vs. Expenditures

(in \$ millions)

	Revenue	Expenditures	Surplus (Deficit)	Ending Fund Balance	Fund Balance % of Revenues
2018-19 PROPOSED	\$ 64.10	\$ 65.62	\$ (1.51)	6.33	9.88%
2017-18 AMEND #2	64.54	65.00	(0.46)	7.85	12.16%
2016-17	62.99	60.31	2.68	8.31	13.19%
2015-16	64.59	59.98	4.61	5.63	8.72%
2014-15	62.90	63.19	(0.29)	1.02	1.62%
2013-14	61.94	63.50	(1.56)	1.31	2.12%
2012-13	64.25	63.20	1.06	2.87	4.47%
2011-12	67.25	65.99	1.26	1.81	2.70%
2010-11	70.85	68.58	2.27	0.55	0.78%
2009-10	70.10	73.53	(3.44)	(1.72)	-2.46%
2008-09	70.14	73.64	(3.50)	1.72	2.45%
2007-08	71.99	71.83	0.16	5.21	7.24%

Funded Pupil FTE's per State Aid Status Report

	Funded FTE's	change from last year
2018-19 PROPOSED	5,446	(104)
2017-18	5,550	(17)
2016-17	5,567	22
2015-16	5,545	(168)
2014-15	5,713	(315)
2013-14	6,028	(321)
2012-13	6,349	(254)
2011-12	6,603	(208)
2010-11	6,811	(94)
2009-10	6,905	111
2008-09	6,794	116
2007-08	6,678	(194)

Foundation Allowance

	Dollars per pupil	\$ change from last year	% change from last year
2018-19 PROPOSED	\$ 9,036	\$ 120	1.3%
2017-18	8,916	60	0.7%
2016-17	8,856	60	0.7%
2015-16	8,796	75	0.9%
2014-15	8,726	50	0.6%
2013-14	8,676	30	0.3%
2012-13	8,646	-	0.0%
2011-12	8,646	(470)	-5.2%
2010-11	9,116	-	0.0%
2009-10	9,116	-	0.0%
2008-09	9,116	56	0.6%
2007-08	9,060	48	0.5%

Revenue Sources

	% of total revenue	Proposed 2018-19	Amend #2 2017-18	\$ change from last year	% change from last year
Foundation Allowance	72.2%	\$ 46,266,909	\$ 46,568,653	\$ (301,744)	-0.6%
State Categorical Revenue	9.6%	6,146,006	6,460,940	(314,934)	-4.9%
Sub-total Foundation Revenue + State Categorical	81.8%	52,412,915	53,029,593	(616,678)	-1.2%
All Other Revenue	18.2%	11,689,592	11,508,935	180,657	1.6%
Total	100.0%	\$ 64,102,507	\$ 64,538,528	\$ (436,021)	-0.7%

Expenditures

	% of total expenditures	Proposed 2018-19	Amend #2 2017-18	\$ change from last year	% change from last year
Salaries + Stipends	44.7%	\$ 29,354,683	\$ 28,866,980	\$ 487,703	1.7%
Substitute Employees Expense	1.0%	684,440	684,440	-	0.0%
Employment Benefits	31.3%	20,553,044	20,482,640	70,404	0.3%
Sub-total Personnel Costs	77.1%	50,592,167	50,034,060	558,107	1.1%
Grant-funded Programs	5.8%	3,802,845	3,930,618	(127,773)	-3.3%
All other (non-personnel) costs	17.1%	11,220,527	11,036,742	183,785	1.7%
Total Expenditures	100.0%	\$ 65,615,539	\$ 65,001,420	\$ 614,119	0.9%

Employee Benefits

	As a % of total salaries	Proposed 2018-19	Amend #2 2017-18	\$ change from last year	% change from last year
Retirement Expense	38.1%	\$ 11,441,178	\$ 11,482,034	\$ (40,856)	-0.4%
Health Insurance	16.4%	4,917,073	4,852,954	64,119	1.3%
Social Security (FICA)	7.6%	2,279,906	2,232,765	47,141	2.1%
Dental Insurance	2.0%	592,475	592,475	-	0.0%
Cash in lieu of Insurance	2.3%	704,831	704,831	-	0.0%
Vision	0.3%	82,619	82,619	-	0.0%
Disability	0.2%	70,364	70,364	-	0.0%
Life Insurance	0.2%	48,583	48,583	-	0.0%
Employer-paid Daycare	0.1%	32,114	32,114	-	0.0%
Attendance Incentive	0.1%	31,000	31,000	-	0.0%
Other Insurance	0.0%	6,067	6,067	-	0.0%
Mileage allowance	0.3%	101,020	101,020	-	0.0%
Board paid Annuity	0.4%	119,188	119,188	-	0.0%
Tuition Reimbursement	0.2%	63,000	63,000	-	0.0%
Workers Compensation	0.1%	30,026	30,026	-	0.0%
Uniforms expense	0.0%	7,500	7,500	-	0.0%
Unemployment Compensation	0.1%	20,000	20,000	-	0.0%
Employee Annuity TPA	0.0%	6,100	6,100	-	0.0%
Total Employment Benefits	68.4%	\$ 20,553,044	\$ 20,482,640	\$ 70,404	0.3%

**WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND REVENUES**

PROPOSED Budget 2018-19	Increase (Decrease) 2018-19	AMEND #2 Budget 2017-18	Actual Revenue 2016-17	Actual Revenue 2015-16	Actual Revenue 2014-15
5,446	(104)	5,550	5,567	5,545	5,712
		(17)	22	(167)	(315)

TOTAL PUPIL FTE's per STATE AID STATUS REPORT, GENERAL + SPECIAL ED

FOUNDATION ALLOWANCE - GENERAL EDUCATION

Funded Pupil FTE's	5,182	(104)	5,286	5,303	5,274	5,440
State Foundation Allowance Dollars per Pupil	\$ 9,036	\$ 120	\$ 8,916	\$ 8,856	\$ 8,796	\$ 8,726

Local Taxes - Non-Homestead Properties Millage	6,654,905	126,557	6,528,348	6,389,513	6,338,638	6,162,335
Local Taxes - Homestead Properties Hold Harmless Millage	4,916,636	43,865	4,872,770	4,854,844	4,753,491	5,051,929
State Aid	34,695,369	(472,166)	35,167,535	35,131,812	34,656,125	35,519,223
SUB-TOTAL FOUNDATION ALLOWANCE-GENERAL ED	46,266,909	(301,744)	46,568,653	46,376,169	45,748,254	46,733,487
	\$ 35,167,535					

SPECIAL EDUCATION FUNDING - General Fund

Funded Pupil FTE's	264	-	264	264	272	272
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State Aid Section 51	4,077,466	331,566	3,745,900	3,692,957	3,886,886	3,956,441
PA 18 County Special Ed Millage via Oakland Schools	3,650,000	72,575	3,577,425	3,420,559	3,403,137	3,258,487
Federal IDEA Flow through Grants via Oakland Schools	1,395,271	-	1,395,271	1,416,188	1,337,912	1,296,166
Federal Pre-school IDEA Flow through Grants via Oakland Schools	37,175	-	37,175	32,637	27,369	30,980
SUB-TOTAL SPECIAL EDUCATION FUNDING	9,159,912	404,141	8,755,771	8,562,341	8,655,304	8,542,074

STATE REVENUE: CATEGORICAL FUNDING & OTHER

Section 20f Hold Harmless	123,623	(2,871)	126,494	126,872	120,943	101,622
Section 22i Tech Infrastructure Readiness (via ISD)	-	-	-	70,297	7,915	299,724
Section 22j Performance-based	-	-	-	-	-	-
Section 22f Best Practices	-	-	-	-	-	285,617
Section 95a Educator Evaluation ISD	19,304	-	19,304	-	-	-
Section 22n High School Pupil Supports	45,861	-	45,861	-	-	-
Section 41 Bilingual Education	16,086	-	16,086	-	-	-
Section 61 Vocational Education	124,512	-	124,512	132,147	163,469	72,501
Section 64b Dual Enrollment Incentive	-	-	-	-	-	6,010
Section 147A MPSEs Cost Offset Funding	609,335	-	609,335	423,679	451,731	480,308
Section 147C MPSEs Cost Offset Funding	4,087,643	433,343	3,654,300	3,754,532	3,648,519	3,027,852
Section 147C2 MPSEs Cost Offset Funding	-	(711,493)	711,493	-	-	-
Section 152 Data Collection	140,865	-	140,865	140,641	139,624	142,702
Section 31A At-Risk Categorical Funding	303,793	-	303,793	-	-	-
Other Miscellaneous Categorical Funding - First Robotics	18,850	-	18,850	9,550	4,000	4,500
Other Miscellaneous Categorical Funding - Early Literacy Grant	-	-	-	57,255	-	-
Other Miscellaneous Categorical Funding - Analytic Tools	-	(6,323)	6,323	7,593	8,054	-
Other Miscellaneous Categorical Funding - Computer Adaptive Tests	-	(27,590)	27,590	-	-	-
Prior Year State Aid and/or Accounting Adjustments	-	-	-	-	-	50,307
Great Start Readiness via Oakland Schools	656,134	-	656,134	659,734	694,554	531,280
SUB-TOTAL STATE CATEGORICAL & OTHER	6,146,006	(314,934)	6,460,940	5,382,300	5,238,809	5,002,423

OTHER FEDERAL REVENUE

Title I	524,050	-	524,050	360,689	295,571	348,739
Title II	175,554	-	175,554	123,187	126,629	121,451
Title III	84,148	-	84,148	57,597	71,141	77,668
E-Rate Grant Funding	-	(93,860)	93,860	70,405	-	-
Medicaid Program Funding via Oakland Schools	357,602	-	357,602	371,086	314,418	351,761
SUB-TOTAL OTHER FEDERAL	1,141,354	(93,860)	1,235,214	982,964	807,759	899,619

**WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND REVENUES**

PROPOSED Budget 2018-19	Increase (Decrease) 2018-19	AMEND #2 Budget 2017-18	Actual Revenue 2016-17	Actual Revenue 2015-16	Actual Revenue 2014-15
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OTHER LOCAL REVENUE

Other Tax Revenues plus Interest	45,701	-	45,701	45,819	63,167	99,812
Investment Earnings	14,000	-	14,000	14,845	4,258	-
Athletics & Extracurricular Gate Receipts	53,000	-	53,000	53,990	65,962	47,697
Athletics & Extracurricular Pay to Participate	280,000	-	280,000	279,176	251,993	243,586
Field Trips & Transportation donations	28,000	-	28,000	32,983	29,758	38,276
Beverage Consortium Revenue	10,000	-	10,000	9,658	-	10,660
Sale of Surplus School District Equipment	-	(48,524)	48,524	800	2,970	15,482
Sale of Surplus School District Land	-	-	-	-	1,947,050	-
Mandarin Chinese Program Exchange Students Subsidy	-	(55,000)	55,000	54,130	102,000	-
Capital Lease Transactions	-	-	-	-	324,622	-
Other Miscellaneous Sources	46,000	(6,100)	52,100	43,831	178,715	123,834
SUB-TOTAL OTHER LOCAL	476,701	(109,624)	586,325	535,232	2,970,495	579,347

REVENUE FROM INDIRECT COSTS CHARGED TO PROGRAMS

Special Ed Center Programs	-	-	-	98,301	97,199	87,796
Community Education Indirect Costs & Facilities Rentals	50,000	(20,000)	70,000	124,164	63,242	40,381
Food Service Program Indirect Costs	20,000	-	20,000	75,000	46,440	-
SUB-TOTAL INDIRECT COSTS	70,000	(20,000)	90,000	297,465	206,881	128,177

TUITION-BASED PROGRAMS

Summer School Program & SE Summer School Prg	97,079	-	97,079	95,736	89,657	72,425
Special Ed Post-secondary Transitions Center	-	-	-	21,298	31,464	30,398
Special Ed Henry Ford Hospital Project Search	21,471	-	21,471	42,548	64,863	41,410
Special Ed AI Program	178,594	-	178,594	260,521	317,257	408,080
Special Ed STEPS Program	88,759	-	88,759	-	-	-
Adult Education	24,190	-	24,190	22,705	35,079	44,416
SUB-TOTAL TUITION-BASED	410,093	-	410,093	442,808	538,320	596,729

ADULT EDUCATION PROGRAM

Federal Adult Basic Ed Instruction Grant	101,680	-	101,680	97,688	108,000	100,000
Section 107 Adult Education via ISD	189,567	-	189,567	174,551	162,712	159,600
Other	1,000	-	1,000	1,000	1,000	1,000
SUB-TOTAL ADULT ED	292,247	-	292,247	273,239	271,712	260,600

VOCATIONAL EDUCATION PROGRAM

Vocational Education County Millage via Oakland Schools	115,978	-	115,978	115,978	115,978	125,407
Transportation Subsidy via Oakland Schools	23,307	-	23,307	22,663	33,129	36,172
SUB-TOTAL VOCATIONAL ED	139,285	-	139,285	138,641	149,107	161,579

GRAND TOTAL - GENERAL FUND REVENUE

\$ 64,102,507	\$ (436,021)	\$ 64,538,528	\$ 62,991,159	\$ 64,586,641	\$ 62,904,035
Percentage Increase (Decrease) from previous year	-0.7%	2.5%	-2.5%	2.7%	1.6%

GENERAL FUND SUMMARY

PP. #		FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
16	ELEMENTARY BASIC INSTRUCTION	101.7	102.2	\$ 11,464,768	\$ 139,545	\$ 11,325,223	\$ 11,535,386	\$ 11,770,075	\$ 11,925,877
17	MIDDLE SCHOOL BASIC INSTRUCTION	51.7	52.9	6,362,285	21,358	6,340,927	6,266,244	6,230,936	6,916,932
18	HIGH SCHOOL BASIC INSTRUCTION	71.9	71.6	8,781,175	15,578	8,765,597	8,220,134	7,944,578	8,486,834
19	VOCATIONAL EDUCATION WBHS	6.8	6.9	872,006	25,525	846,481	799,779	734,788	776,195
20	OAKLAND EARLY COLLEGE	9.7	9.7	1,514,042	36,898	1,477,144	1,342,354	1,249,526	1,316,726
21	OAKLAND SCHOOLS TUITION-BASED PRGS	1.5	1.5	534,888	6,698	528,190	491,880	419,106	447,613
22	INTERNATIONAL ACADEMY	1.0	1.0	293,816	651	293,166	274,527	264,934	288,954
23	GUIDANCE COUNSELORS	9.6	9.6	1,104,292	21,956	1,082,336	1,044,541	1,112,002	1,262,225
24	MEDIA CENTERS PROGRAM	12.7	12.7	1,044,066	24,192	1,019,874	1,004,685	871,070	1,084,506
25	SPECIAL EDUCATION	81.7	80.2	7,021,182	161,856	6,859,326	6,116,412	6,500,884	7,088,022
26	AUTISTICALLY IMPAIRED SPECIAL EDUCATION	23.9	23.9	1,801,711	49,689	1,752,022	1,693,614	1,559,768	1,664,910
27	STEPS PROGRAM SPECIAL EDUCATION	7.4	7.4	629,371	15,740	613,631	-	-	-
28	IDEA SPECIAL EDUCATION	13.2	13.2	1,432,446	-	1,432,446	1,449,020	1,365,281	1,327,146
29	TRANSITIONS SPECIAL EDUCATION	12.1	11.9	875,889	14,984	860,905	804,609	740,837	662,229
30	PROJECT SEARCH SPECIAL EDUCATION	1.0	1.0	153,546	1,411	152,135	82,903	99,500	136,895
31	AT-RISK STATE CATEGORICAL FUNDING	2.0	2.0	303,793	-	303,793	-	-	-
32	ESL EDUCATION	13.1	14.1	896,454	(64,958)	961,412	723,053	668,749	653,523
33	MANDARIN CHINESE PROGRAM	0.0	5.0	-	(152,023)	152,023	126,915	234,510	54,895
34	TITLE I GRANT	5.7	5.7	524,050	-	524,050	360,689	295,571	348,740
35	TITLE II GRANT	0.0	0.0	175,554	-	175,554	123,186	126,630	121,450
36	TITLE III GRANT	0.0	0.0	84,148	-	84,148	57,597	71,141	77,668
37	GREAT START READINESS PROGRAM	15.7	15.7	656,134	-	656,134	659,735	694,555	531,280
38	SUMMER SCHOOL PROGRAM	13.0	13.0	71,468	1,207	70,261	63,347	61,266	61,109
39	NON-PUBLIC SCHOOL INSTRUCTION	6.0	4.0	317,043	74,873	242,170	228,623	198,872	219,641
40	ADULT EDUCATION PROGRAM	12.6	12.6	315,637	-	315,637	294,391	303,296	310,034
41	OTHER MISCELLANEOUS GRANTS	0.0	0.0	38,154	(93,860)	132,014	207,507	11,915	304,224
42-44	ATHLETICS/STUDENT ACTIVITIES/FINE ARTS	2.5	2.5	1,104,929	5,155	1,099,774	1,132,081	1,079,462	1,079,187
45	CURRICULUM & INSTRUCTION	8.5	7.0	1,304,271	(95,018)	1,399,289	860,856	1,038,717	937,313
46	INSTRUCTIONAL TECHNOLOGY	1.0	1.0	1,256,512	(19,895)	1,276,407	1,101,670	1,064,143	1,156,148
47	SCHOOL ADMINISTRATION	33.8	33.8	3,752,939	54,842	3,698,097	3,560,393	3,518,564	3,493,724
48	SUPERINTENDENT & SCHOOL BOARD	2.0	2.0	809,535	4,103	805,432	700,016	774,879	719,187
49	COMMUNITY RELATIONS	1.0	1.0	200,101	2,737	197,364	197,131	170,343	150,722
50	HUMAN RESOURCES	4.0	4.0	649,351	26,651	622,700	560,537	528,406	520,467
51	BUSINESS OFFICE	7.0	7.0	938,701	7,121	931,580	785,043	740,969	735,359
52	PUPIL TRANSPORTATION	0.7	0.7	2,974,472	53,200	2,921,272	2,815,161	2,655,896	2,625,551
53	MAINTENANCE & CUSTODIAL	6.0	6.0	2,825,684	343,479	2,482,205	2,320,084	2,232,532	2,275,263
54	UTILITIES			1,236,080	-	1,236,080	1,120,793	1,142,308	1,260,779
55	CROSSING GUARDS & SECURITY	14.0	14.0	282,616	3,402	279,214	271,200	319,120	412,990
56	AUDITORIUM	1.5	1.5	143,232	2,024	141,208	133,240	130,788	128,313
57	OTHER DISTRICT LEVEL COSTS			869,199	(75,000)	944,199	782,170	1,052,739	1,630,764
GRAND TOTAL GENERAL FUND EXPENDITURES		555.9	558.1	\$ 65,615,538	\$ 614,118	\$ 65,001,420	\$ 60,311,495	\$ 59,978,647	\$ 63,193,395

ELEMENTARY BASIC INSTRUCTION

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Elementary Teacher Salaries - Roosevelt	24.7	24.0	1,636,972	46,394	1,590,578	1,522,724	1,476,454	1,249,586
Elementary Teacher Salaries - Scotch	17.0	19.2	1,093,754	(98,718)	1,192,472	1,205,367	1,339,232	1,846,127
Elementary Teacher Salaries - Sheiko	15.9	14.8	1,145,991	89,754	1,056,237	1,262,057	1,417,840	1,553,280
Elementary Teacher Salaries - Doherty	22.4	22.4	1,369,338	48,813	1,320,525	1,187,423	1,125,437	1,299,335
Elementary Teacher Salaries - Gretchko	20.4	20.3	1,249,444	13,211	1,236,233	1,481,571	1,446,945	1,067,652
Supplemental Pay Contracts/Addl. Stipends	-	-	70,687	3,000	67,687	55,082	52,188	55,907
Substitute Teacher Employees	-	-	50,662	-	50,662	46,056	45,918	67,808
Paraprofessionals - Instructional Support	1.5	1.5	26,964	1,591	25,373	29,910	25,240	17,506
SUB-TOTAL SALARIES AND/OR WAGES	101.7	102.2	6,643,812	104,045	6,539,767	6,790,190	6,929,254	7,157,201
	(0.5)							

EMPLOYMENT BENEFITS

Retirement			2,600,388	6,326	2,594,062	2,549,127	2,635,031	2,527,742
Health Insurance			1,041,625	15,393	1,026,232	1,122,170	1,177,701	1,219,855
Social Security (FICA)			518,217	13,781	504,436	478,625	497,468	518,603
Dental Insurance			135,017		135,017	140,335	145,228	139,147
Cash in lieu of Health Insurance			190,828		190,828	161,203	101,402	107,388
Vision Insurance			22,945		22,945	22,368	23,037	22,726
Long-term Disability			18,705		18,705	18,465	18,301	19,164
Life Insurance			8,432		8,432	8,562	8,653	8,209
Employer-paid Daycare			10,283		10,283	13,777	14,715	8,360
Attendance Incentive			10,018		10,018	10,018	7,450	8,435
Other Insurance			1,131		1,131	1,235	1,356	1,428
SUB-TOTAL EMPLOYMENT BENEFITS			4,557,589	35,500	4,522,089	4,525,885	4,630,342	4,581,057
SUB-TOTAL PERSONNEL COSTS	101.7	102.2	11,201,401	139,545	11,061,856	11,316,075	11,559,596	11,738,258
	(0.5)							

PURCHASED SERVICES

Substitute Teachers - Contracted			168,937		168,937	153,579	119,008	96,940
Professional Development/Mileage/Other			2,350		2,350	669	1,813	3,679
SUB-TOTAL PURCHASED SERVICES			171,287	-	171,287	154,248	120,821	100,619

SUPPLIES AND/OR MATERIALS

Instructional Supplies			50,080		50,080	51,985	51,854	46,999
Textbooks			42,000		42,000	13,078	37,804	40,001
SUB-TOTAL SUPPLIES AND/OR MATERIALS			92,080	-	92,080	65,063	89,658	87,000

OTHER EXPENDITURES

SUB-TOTAL OTHER EXPENDITURES

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TOTAL EXPENDITURES

11,464,768	139,545	11,325,223	11,535,386	11,770,075	11,925,877			
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MIDDLE SCHOOLS BASIC INSTRUCTION**SALARIES AND/OR WAGES**

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Middle School Teacher Salaries - AMS	28.2	26.8	1,972,974	69,738	1,903,236	1,905,196	1,912,741	2,108,214
Middle School Teacher Salaries - OLMS	22.8	25.4	1,645,063	(70,011)	1,715,074	1,766,809	1,706,634	2,004,213
Supplemental Pay Contracts/Addl. Stipends	-	-	48,628		48,628	45,344	42,890	43,042
Substitute Teacher Employees	-	-	31,618		31,618	28,743	21,938	26,021
Paraprofessionals	0.7	0.7	13,290	784	12,506	7,911	9,532	6,375
SUB-TOTAL SALARIES AND/OR WAGES	51.7	52.9	3,711,573	511	3,711,062	3,754,003	3,693,735	4,187,865

(1.2)

EMPLOYMENT BENEFITS

Retirement			1,463,492	3,560	1,459,932	1,407,582	1,403,333	1,475,917
Health Insurance			644,921	9,531	635,390	637,332	660,403	734,360
Social Security (FICA)			291,652	7,756	283,896	257,525	261,555	298,697
Dental Insurance			61,695		61,695	63,310	65,443	71,240
Cash in lieu of Health Insurance			51,600		51,600	39,402	31,851	52,884
Vision Insurance			7,492		7,492	8,680	9,223	10,545
Long-term Disability			8,838		8,838	8,731	8,727	10,012
Life Insurance			4,040		4,040	4,025	4,102	4,291
Employer-paid Daycare			5,680		5,680	189	2,781	5,680
Attendance Incentive			6,835		6,835	5,835	3,650	2,770
Mileage allowance			2,257		2,257			
Other Insurance			858		858	819	772	816
SUB-TOTAL EMPLOYMENT BENEFITS			2,549,360	20,847	2,528,513	2,433,430	2,451,840	2,667,212

SUB-TOTAL PERSONNEL COSTS

(1.2)

PURCHASED SERVICES

Substitute Teachers - Contracted			49,392		49,392	44,902	44,892	25,296
Professional Development/Mileage/Other			2,550		2,550	4,496	2,640	2,135
SUB-TOTAL PURCHASED SERVICES			51,942	-	51,942	49,398	47,532	27,431

SUPPLIES AND/OR MATERIALS

Instructional Supplies			32,410		32,410	22,965	29,386	23,307
Textbooks			17,000		17,000	6,448	8,443	11,117
SUB-TOTAL SUPPLIES AND/OR MATERIALS			49,410	-	49,410	29,413	37,829	34,424

OTHER EXPENDITURES**SUB-TOTAL OTHER EXPENDITURES****TOTAL EXPENDITURES**

6,362,285	21,358	6,340,927	6,266,244	6,230,936	6,916,932
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HIGH SCHOOL BASIC INSTRUCTION

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
High School Teacher Salaries	71.9	71.6	5,049,057	47,064	5,001,993	4,751,904	4,575,132	5,012,853
Supplemental Pay Contracts/Addl. Stipends	-		125,079	(3,000)	128,079	115,036	104,080	97,298
Substitute Teacher Employees	-		41,604		41,604	37,822	43,261	54,870
Paraprofessionals	-		1,133	67	1,066	621	626	1,842
SUB-TOTAL SALARIES AND/OR WAGES	71.9	71.6	5,216,873	44,131	5,172,742	4,905,383	4,723,099	5,166,863

0.4

EMPLOYMENT BENEFITS

Retirement			2,032,591	(9,608)	2,042,199	1,847,404	1,799,561	1,791,181
Health Insurance			705,730	(29,077)	734,807	765,859	774,483	800,746
Social Security (FICA)			407,249	10,132	397,117	344,196	338,385	381,004
Dental Insurance			85,179		85,179	83,250	80,855	80,943
Cash in lieu of Health Insurance			91,200		91,200	61,846	36,841	57,809
Vision Insurance			10,823		10,823	12,029	12,192	12,874
Long-term Disability			12,563		12,563	12,043	11,498	12,617
Life Insurance			5,553		5,553	5,553	5,411	5,404
Employer-paid Daycare			2,393		2,393	1,814	3,940	2,393
Attendance Incentive			11,797		11,797	10,797	6,655	6,774
Other Insurance			538		538	625	924	924
SUB-TOTAL EMPLOYMENT BENEFITS			3,365,616	(28,553)	3,394,169	3,145,416	3,070,745	3,152,669

SUB-TOTAL PERSONNEL COSTS	71.9	71.6	8,582,489	15,578	8,566,911	8,050,799	7,793,844	8,319,532
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0.4

PURCHASED SERVICES

Substitute Teachers - Contracted			71,115		71,115	64,650	57,228	44,747
Professional Development/Mileage/Other			1,700		1,700	172	436	1,089
Scanning Services Student Records			4,000		4,000	3,109	2,172	13,966
Other Purchased Services			3,630		3,630	2,145	8,744	5,846
Tuition Expense - Dual Enrollment			18,000		18,000	17,125	13,846	16,285
Graduation Ceremony Expenses			15,000		15,000	11,152	8,850	16,457
SUB-TOTAL PURCHASED SERVICES			113,445	-	113,445	98,353	91,276	98,390

SUPPLIES AND/OR MATERIALS

Instructional Supplies			53,369		53,369	49,042	45,592	39,077
Textbooks			31,872		31,872	21,940	13,866	29,835
SUB-TOTAL SUPPLIES AND/OR MATERIALS			85,241	-	85,241	70,982	59,458	68,912

OTHER EXPENDITURES

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TOTAL EXPENDITURES

8,781,175	15,578	8,765,597	8,220,134	7,944,578	8,486,834
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VOCATIONAL EDUCATION WBHS

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - WBHS	5.4	5.4	435,127	22,061	413,066	397,244	360,268	375,206
Teacher Salaries - Grant funded	0.4	0.5	31,466		31,466	29,621	30,816	34,803
Paraprofessionals	1.0	1.0	18,634	1,099	17,535	17,804	17,159	17,105
SUB-TOTAL SALARIES AND/OR WAGES	6.8	6.9	485,227	23,160	462,067	444,669	408,243	427,114

EMPLOYMENT BENEFITS

Retirement			181,416	413	181,003	167,095	155,195	150,002
Health Insurance			71,216	1,052	70,164	54,297	47,348	63,586
Social Security (FICA)			36,248	900	35,348	31,335	29,895	31,611
Dental Insurance			6,811		6,811	5,569	4,353	5,849
Cash in lieu of Health Insurance			6,000		6,000	8,304	4,560	5,400
Vision Insurance			932		932	928	795	996
Long-term Disability			835		835	680	617	976
Life Insurance			421		421	360	337	452
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					24
SUB-TOTAL EMPLOYMENT BENEFITS			303,879	2,365	301,514	268,568	243,100	258,896

SUB-TOTAL PERSONNEL COSTS	6.8	6.9	789,106	25,525	763,581	713,237	651,343	686,010
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PURCHASED SERVICES

Consultant Services - Contracted			25,000		25,000	25,000	24,998	25,301
Data Evaluation Services			7,500		7,500	7,190	6,050	5,600
Other Purchased Services			6,240		6,240	1,638	2,826	296
			38,740	-	38,740	33,828	33,874	31,197

SUPPLIES AND/OR MATERIALS

Instructional Supplies			12,400		12,400	12,925	11,554	12,394
Instructional Supplies - Grant Funded			31,760		31,760	39,789	26,507	46,594
			44,160	-	44,160	52,714	38,061	58,988

OTHER EXPENDITURES

			-		-		11,510	
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TOTAL EXPENDITURES

			872,006	25,525	846,481	799,779	734,788	776,195
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OAKLAND EARLY COLLEGE

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Principal	1.0	1.0	121,029	1,198	119,831	123,328	123,464	123,464
Clerical Support	1.0	1.0	49,365	469	48,896	47,253	46,242	44,654
Teachers - OEC	6.4	6.4	416,775	18,358	398,417	357,294	326,111	369,664
Teachers - OEC Teacher Consultant	0.2	0.2	13,966	804	13,162	9,090	5,933	6,006
Guidance Counselor	1.0	1.0	50,196	2,981	47,215	62,604	47,987	52,662
Social Worker	0.1	0.1	7,895	400	7,495	7,097	5,280	21,153
SUB-TOTAL SALARIES AND/OR WAGES	9.7	9.7	659,226	24,210	635,016	606,666	555,017	617,603

EMPLOYMENT BENEFITS

Retirement			252,308	614	251,694	227,640	208,957	215,120
Health Insurance			117,522	1,737	115,785	107,674	114,286	115,220
Social Security (FICA)			50,281	1,337	48,944	41,534	38,341	44,143
Dental Insurance			12,400		12,400	11,618	12,225	11,108
Cash in lieu of Health Insurance			13,200		13,200	7,800	9,178	7,536
Vision Insurance			1,843		1,843	2,174	1,884	2,037
Long-term Disability			1,708		1,708	1,476	1,466	1,568
Life Insurance			1,143		1,143	1,076	1,015	976
Employer-paid Daycare			831		831	-	831	831
Attendance Incentive			1,700		1,700	1,700		
Mileage allowance			5,436		5,436			
Board paid annuity			4,776		4,776			
Other Insurance			139		139	150	144	144
SUB-TOTAL EMPLOYMENT BENEFITS			463,287	3,688	459,599	402,842	388,327	398,683
SUB-TOTAL PERSONNEL COSTS	9.7	9.7	1,122,513	27,898	1,094,615	1,009,508	943,344	1,016,286

PURCHASED SERVICES

Contracted Substitute Teachers			5,613		5,613	5,102	3,303	7,229
Professional Development/Mileage/Other			2,300		2,300	8,407	897	1,967
Marketing Expense			28,050	5,000	23,050	16,083	20,890	22,330
Tuition Expense Dual Enrollment			350,000	4,000	346,000	300,405	277,388	265,296
			385,963	9,000	376,963	329,997	302,478	296,822

SUPPLIES AND/OR MATERIALS

			5,566		5,566	2,849	3,704	3,618
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

			1,514,042	36,898	1,477,144	1,342,354	1,249,526	1,316,726
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OAKLAND SCHOOLS TUITION-BASED PRGS

Oakland Opportunity Academy (OOA)

Virtual Learning Academy (VLAC)

Graduation Alliance

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teacher Consultant - Oakland Opportunity Academy	0.8	0.8	55,862	3,214	52,648	42,828	24,395	6,006
Guidance Counselor	-	-	-	-	-	15,651	11,530	12,587
Social Worker	0.7	0.7	52,834	2,673	50,161	47,495	42,243	31,729
SUB-TOTAL SALARIES AND/OR WAGES	1.5	1.5	108,696	5,887	102,809	105,974	78,168	50,322

EMPLOYMENT BENEFITS

Retirement			40,544	99	40,445	39,400	29,714	17,527
Health Insurance			33,632	497	33,135	24,508	13,899	8,548
Social Security (FICA)			8,080	215	7,865	6,175	4,700	3,173
Dental Insurance			2,623		2,623	2,604	1,304	791
Cash in lieu of Health Insurance			-		-	-	318	300
Vision Insurance			223		223	281	139	96
Long-term Disability			294		294	265	66	95
Life Insurance			116		116	122		41
Sick/Vaca/TSA			-		-	-	-	-
Employer-paid Daycare			-		-	-	-	-
Attendance Incentive			-		-	-	-	-
Other Insurance			-		-	-	-	-
SUB-TOTAL EMPLOYMENT BENEFITS			85,512	811	84,701	73,355	50,140	30,571

SUB-TOTAL PERSONNEL COSTS	1.5	1.5	194,208	6,698	187,510	179,329	128,308	80,893
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PURCHASED SERVICES

	870		870			
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SUPPLIES AND/OR MATERIALS

	2,200		2,200			2,200
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OTHER EXPENDITURES

Tuition Expense - OOA			293,110		293,110	281,052	259,849	282,900
Tuition Expense - VLAC			24,500		24,500	18,849	18,849	54,900
Tuition Expense - Graduation Alliance			20,000		20,000	12,650	12,100	26,720
SUB-TOTAL OTHER EXPENDITURES			337,610	-	337,610	312,551	290,798	364,520

TOTAL EXPENDITURES

	534,888	6,698	528,190	491,880	419,106	447,613
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INTERNATIONAL ACADEMY

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - International Academy

1.0	1.0	95,013	836	94,177	92,821	92,587	91,908
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EMPLOYMENT BENEFITS

Retirement		36,476	(545)	37,021	33,628	33,618	31,754
Health Insurance		20,059	296	19,763	17,912	18,029	17,763
Social Security (FICA)		7,268	63	7,205	7,146	7,083	7,031
Dental Insurance		-			1,250	1,252	
Other Benefits		-			64		7,070

SUB-TOTAL EMPLOYMENT BENEFITS

63,803	(185)	63,989	60,000	59,982	63,618
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SUB-TOTAL PERSONNEL COSTS

1.0	1.0	158,816	651	158,166	152,821	152,569	155,526
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PURCHASED SERVICES

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SUPPLIES AND/OR MATERIALS

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OTHER EXPENDITURES

Tuition Expense

135,000		135,000	121,706	112,365	133,428
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TOTAL EXPENDITURES

293,816	651	293,166	274,527	264,934	288,954
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GUIDANCE COUNSELORS

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Certified - Guidance Counselors AMS	2.0	2.0	135,579	836	134,743	125,241	126,754	126,754
Certified - Guidance Counselors OLMS	2.0	2.0	157,218	4,369	152,849	150,643	168,153	168,153
Certified - Guidance Counselors WBHS	5.6	5.6	366,671	13,280	353,391	361,741	375,657	480,123
SUB-TOTAL SALARIES AND/OR WAGES	9.6	9.6	659,468	18,485	640,983	637,625	670,564	775,030

EMPLOYMENT BENEFITS

Retirement			255,077	621	254,456	225,307	256,596	272,100
Health Insurance			101,335	1,498	99,837	105,355	110,281	136,733
Social Security (FICA)			50,833	1,352	49,481	45,213	48,469	55,120
Dental Insurance			12,421		12,421	12,896	11,993	12,001
Cash in lieu of Health Insurance			18,000		18,000	13,500	5,700	
Vision Insurance			1,806		1,806	2,071	1,723	1,553
Long-term Disability			1,740		1,740	1,663	1,618	1,681
Life Insurance			780		780	766	761	720
Employer-paid Daycare			2,679		2,679			2,679
Attendance Incentive			-					
Other Insurance			153		153	145	167	200
SUB-TOTAL EMPLOYMENT BENEFITS			444,824	3,471	441,353	406,916	437,308	482,787

SUB-TOTAL PERSONNEL COSTS	9.6	9.6	1,104,292	21,956	1,082,336	1,044,541	1,107,872	1,257,817
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PURCHASED SERVICES - Contracted Guidance Services

-		-		4,130	4,408
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SUPPLIES AND/OR MATERIALS

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OTHER EXPENDITURES

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TOTAL EXPENDITURES

1,104,292	21,956	1,082,336	1,044,541	1,112,002	1,262,225
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MEDIA CENTERS PROGRAM

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2017-18	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Certified - Media Specialists Roosevelt	1.00	1.00	75,910	3,839	72,071	59,080	12,816	37,392
Certified - Media Specialists Scotch	0.73	0.73	63,658	631	63,027	60,525	32,441	43,254
Certified - Media Specialists Shelko	0.64	0.64	41,714	1,473	40,241	62,605	53,535	85,442
Certified - Media Specialists Doherty	0.88	0.88	46,097	2,973	43,124	59,142	55,410	68,354
Certified - Media Specialists Gretchko	0.75	0.75	45,484	2,591	42,893	39,882	38,068	30,455
Certified - Media Specialists AMS	0.50	0.50	43,601	431	43,170	47,283	42,721	42,721
Certified - Media Specialists OLMS	0.50	0.50	43,601	431	43,170	40,778	42,721	42,721
Certified - Media Specialists WBHS	1.00	1.00	87,202	863	86,339	86,142	72,626	86,021
Supplemental Pay	-	-	4,169	-	4,169	4,169	4,169	4,169
Paraprofessionals	6.7	6.7	124,767	7,361	117,406	107,248	111,917	162,587
SUB-TOTAL SALARIES AND/OR WAGES	12.7	12.7	576,203	20,593	555,610	566,854	466,424	603,116

EMPLOYMENT BENEFITS

Retirement			221,985	540	221,445	210,705	177,347	212,546
Health Insurance			127,418	1,883	125,535	131,001	144,768	177,731
Social Security (FICA)			44,239	1,176	43,063	37,083	32,412	41,294
Dental Insurance			15,518		15,518	14,430	13,036	14,942
Cash in lieu of Health Insurance			14,400		14,400	4,250	3,600	
Vision Insurance			2,055		2,055	1,974	2,058	2,611
Long-term Disability			1,045		1,045	987	940	1,009
Life Insurance			701		701	658	679	734
Employer-paid Daycare			2,850		2,850			2,850
Attendance Incentive			-		-			
Other Insurance			166		166	132	148	216
SUB-TOTAL EMPLOYMENT BENEFITS			430,377	3,599	426,778	401,220	374,988	453,933
SUB-TOTAL PERSONNEL COSTS	12.7	12.7	1,006,580	24,192	982,388	968,074	841,412	1,057,049

PURCHASED SERVICES

13,468		13,468	11,969	6,118	6,632
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SUPPLIES AND/OR MATERIALS

24,018		24,018	24,642	23,540	20,825
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

1,044,066	24,192	1,019,874	1,004,685	871,070	1,084,506
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SPECIAL EDUCATION

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES**ADMINISTRATION:**

Administration-Director	1.0	1.0	116,648	1,155	115,493	118,635	122,277	122,277
Clerical Support	0.5	0.5	25,917	233	25,684	24,218	21,870	23,288
Sub-total	1.5	1.5	142,565	1,388	141,177	142,853	144,147	145,565

TEACHERS & CERTIFIED STAFF:

Teachers - Resource Room/Self-Contained	15.1	15.1	865,551	(12,165)	877,716	838,567	1,039,454	1,227,092
Teachers - Cognitively Impaired	9.0	9.0	493,233	19,151	474,082	437,289	398,692	349,040
Teachers - Early Childhood DD / SE	2.1	1.6	137,157	25,865	111,292	104,565	100,870	218,784
Teachers - Emotionally Impaired	1.5	1.5	96,169	1,766	94,403	29,672	28,595	92,876
Teachers - Speech Impaired	8.5	8.5	592,074	22,822	569,252	501,948	527,264	513,136
Teachers - Consultant Birth-3 Home	1.0	1.0	87,202	863	86,339	86,142	98,117	
Teachers - SE Summer School Prg	-	-	17,853	435	17,418	18,410	12,233	
Certified - Social Workers	7.6	7.6	495,684	22,763	472,921	369,463	356,412	658,035
Substitute Teacher/Certified Employees	-	-	10,829		10,829	9,845	12,486	29,111
Sub-total	44.8	44.3	2,795,752	81,500	2,714,252	2,395,901	2,574,123	3,088,074

PARAPROFESSIONALS:

Paraprofessionals - Resource Room/Self-Contained	15.3	15.3	265,668	15,675	249,993	249,332	234,129	385,723
Paraprofessionals - Cognitively Impaired	12.3	12.3	246,489	30,540	215,949	200,495	230,797	209,105
Paraprofessionals - Emotionally Impaired	4.4	3.4	63,741	3,761	59,980	43,186	41,168	51,404
Paraprofessionals - Early Childhood Development Disorder	3.0	3.0	55,760	3,290	52,470	36,411	30,085	35,000
Paraprofessionals - SE Summer School Prg	0.4	0.4	5,367	317	5,050	7,150	9,675	
Paraprofessionals - Physically Impaired	-	-	19,215	1,134	18,081	29,803	16,281	21,727
Substitute Paraprofessional Employees	-	-	12,057		12,057	10,960	16,860	19,680
Sub-total	35.4	34.4	668,297	54,717	613,580	577,337	578,995	722,639

SUB-TOTAL SALARIES AND/OR WAGES	81.7	80.2	3,606,614	137,605	3,469,009	3,116,091	3,297,265	3,956,278
	1.5							

EMPLOYMENT BENEFITS

Retirement			1,385,068	3,369	1,381,699	1,176,329	1,252,980	1,387,493
Health Insurance			782,995	13,542	769,453	703,512	877,785	1,061,234
Social Security (FICA)			276,020	7,340	268,680	213,003	231,057	276,035
Dental Insurance			97,959		97,959	88,792	96,547	113,934
Cash in lieu of Health Insurance			115,086		115,086	75,573	50,546	55,965
Vision Insurance			13,181		13,181	13,631	14,678	17,943
Long-term Disability			8,353		8,353	7,379	7,811	9,650
Life Insurance			5,647		5,647	5,169	5,239	6,169
Employer-paid Daycare			4,821		4,821	4,055	1,947	4,821
Attendance Incentive			-		-		-	
Other Insurance			827		827	1,006	1,540	1,788
Board Paid Annuity			4,776		4,776	4,175		
Mileage allowance			5,663		5,663	5,663	5,436	
SUB-TOTAL EMPLOYMENT BENEFITS			2,700,396	24,251	2,676,145	2,298,287	2,545,566	2,935,032

SUB-TOTAL PERSONNEL COSTS	81.7	80.2	6,307,010	161,856	6,145,154	5,414,378	5,842,831	6,891,310
	1.5							

PURCHASED SERVICES

Substitute Teachers - Contracted			63,881		63,881	58,073	61,842	63,111
Substitute Paraprofessionals - Contracted			46,154		46,154	41,957	37,996	29,017
Professional Development/Mileage/Other			15,000		15,000	14,636	12,338	5,441
Instructional Services - Contracted			104,873		104,873	95,666	90,488	1,134
Speech Pathology Services - Contracted			71,759		71,759	68,342	89,420	26,553
Occupational Therapy Services - Contracted			100,123		100,123	95,437	82,509	8,918
Physical Therapy Services - Contracted			52,432		52,432	49,935	58,165	
Other Ancillary Professional Services - Contracted			7,340		7,340	6,991	479	
Software licensing/maintenance			7,800		7,800	4,683	7,783	
Tuition Expense			208,600		208,600	238,863	187,020	57,655
SUB-TOTAL PURCHASED SERVICES			677,962	-	677,962	674,583	628,040	191,829

SUPPLIES AND/OR MATERIALS

	36,210	-	36,210	27,451	30,013	4,883
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

	7,021,182	161,856	6,859,326	6,116,412	6,500,884	7,088,022
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**AUTISTICALLY IMPAIRED PROGRAM
SPECIAL EDUCATION****SALARIES AND/OR WAGES**

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Program Supervisor	0.4	0.4	35,730	354	35,376	34,105	38,706	60,480
Clerical Personnel	0.5	0.5	16,903	167	16,736	17,430	16,242	19,284
Teachers - Autistically Impaired	6.0	6.0	403,029	19,330	383,699	404,652	420,839	374,529
Teachers - Speech Impaired	1.8	1.8	111,045	5,964	105,081	94,848	53,234	70,878
Certified - Psychologist	0.2	0.2	13,559	350	13,209	12,967	-	25,493
Certified - Social Worker	0.9	0.9	65,504	1,631	63,873	62,437	57,309	60,904
Paraprofessionals	14.1	14.1	272,641	15,555	257,086	254,474	215,586	280,665
SUB-TOTAL SALARIES AND/OR WAGES	23.9	23.9	918,411	43,351	875,060	880,913	801,916	892,233

EMPLOYMENT BENEFITS

Retirement			345,964	842	345,122	330,292	306,904	312,230
Health Insurance			247,818	3,662	244,156	224,179	201,900	257,796
Social Security (FICA)			68,947	1,834	67,113	59,767	55,990	61,776
Dental Insurance			28,321		28,321	28,737	24,491	28,667
Cash in lieu of Health Insurance			23,940		23,940	19,432	13,498	13,635
Vision Insurance			3,582		3,582	4,090	3,869	4,519
Long-term Disability			1,698		1,698	1,436	1,407	1,427
Life Insurance			1,464		1,464	1,313	1,591	1,669
Employer-paid Daycare			-		-	-	-	-
Attendance Incentive			-		-	-	-	-
Other Insurance			349		349	214	240	312
Board Paid Annuity			1,912		1,912	210		
Mileage allowance			4,218		4,218	1,576	2,592	
SUB-TOTAL EMPLOYMENT BENEFITS			728,213	6,338	721,875	671,246	612,482	682,031

SUB-TOTAL PERSONNEL COSTS	23.9	23.9	1,646,624	49,689	1,596,935	1,552,159	1,414,398	1,574,264
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PURCHASED SERVICES

Contracted Substitute Certified Employees			13,877		13,877	12,615	13,179	6,396
Contracted Substitute Paraprofessional Employees			13,178		13,178	11,980	20,406	10,685
Professional Development/Mileage/Other			8,700		8,700	4,613	5,307	
Contracted Instructional Services			49,054		49,054	54,097	60,674	64,667
Speech Therapy Services - Contracted			7,746		7,746			
Occupational Therapy Services - Contracted			47,350		47,350	45,095	34,756	
Other Purchased Services			6,882		6,882	5,610		3,554
SUB-TOTAL PURCHASED SERVICES			146,787	-	146,787	134,010	134,322	85,302

SUPPLIES AND/OR MATERIALS

	8,300		8,300		7,445		11,048	5,344
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

	1,801,711		49,689		1,752,022		1,693,614	1,559,768	1,664,910
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STEPS PROGRAM (formerly Center Prg)
SPECIAL EDUCATION

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Program Supervisor	0.2	0.2	17,864	177	17,687			
Clerical Personnel	0.1	0.1	4,221	42	4,179			
Teachers - EI	2.0	2.0	130,228	7,141	123,087			
Teachers - Speech Impaired	0.2	0.2	11,552	686	10,866			
Certified - Psychologist	0.2	0.2	10,254	674	9,580			
Certified - Social Worker	1.0	1.0	87,202	863	86,339			
Paraprofessionals	3.7	3.7	69,236	4,085	65,151			
SUB-TOTAL SALARIES AND/OR WAGES	7.4	7.4	330,557	13,668	316,889	-	-	-

EMPLOYMENT BENEFITS

Retirement			124,969	304	124,665			
Health Insurance			74,809	1,106	73,703			
Social Security (FICA)			24,904	662	24,242			
Dental Insurance			8,996		8,996			
Cash in lieu of Health Insurance			6,685		6,685			
Vision Insurance			1,355		1,355			
Long-term Disability			665		665			
Life Insurance			552		552			
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			77		77			
Board paid annuity			955		955			
Mileage allowance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			243,967	2,072	241,895	-	-	-

SUB-TOTAL PERSONNEL COSTS	7.4	7.4	574,524	15,740	558,784	-	-	-
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PURCHASED SERVICES

Contracted Substitute Certified Employees			-					
Contracted Substitute Paraprofessional Employees			-					
Professional Development/Mileage/Other			4,360		4,360			
Contracted Instructional Services			31,347		31,347			
Speech Therapy Services - Contracted			6,803		6,803			
Occupational Therapy Services - Contracted			5,637		5,637			
Other Purchased Services			-					
SUB-TOTAL PURCHASED SERVICES			48,147	-	48,147	-	-	-

SUPPLIES AND/OR MATERIALS

	6,700		6,700					
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

	629,371		15,740	613,631	-	-	-	-
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**IDEA SPECIAL EDUCATION
& IDEA PRESCHOOL**

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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IDEA GRANT:**SALARIES AND/OR WAGES**TEACHERS & CERTIFIED STAFF:

Teachers - Resource Room	8.5	8.5	521,224		521,224	492,852	411,641	278,743
Teachers - Early Childhood DD / SE	-		-			17,446	13,153	11,630
Teachers - Speech Impaired	1.0	1.0	92,331		92,331	93,945	84,527	19,859
Teachers - Extended School Year Program	-		-					27,334
Teachers - Teacher Consultants	0.4	0.4	9,991		9,991	6,986	19,240	25,144
Certified - Psychologists	2.5	2.5	148,893		148,893	145,770	161,226	233,944
Certified - Social Workers	0.8	0.8	41,253		41,253	61,353	112,645	13,171
SUB-TOTAL SALARIES AND/OR WAGES	13.2	13.2	813,692	-	813,692	818,352	802,432	609,825

EMPLOYMENT BENEFITS

Retirement			299,530		299,530	304,713	293,039	206,298
Health Insurance			147,294		147,294	161,815	141,572	86,364
Social Security (FICA)			62,132		62,132	55,887	56,948	44,296
Dental Insurance			16,068		16,068	16,657	13,971	5,843
Cash in lieu of Health Insurance			10,152		10,152	8,120	3,930	3,168
Vision Insurance			1,819		1,819	1,956	1,667	943
Long-term Disability			2,478		2,478	2,534	2,100	955
Life Insurance			1,120		1,120	1,167	976	382
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			947		947	196	16	48
SUB-TOTAL EMPLOYMENT BENEFITS			541,540	-	541,540	553,045	514,219	348,297

SUB-TOTAL PERSONNEL COSTS	13.2	13.2	1,355,232	-	1,355,232	1,371,397	1,316,651	958,122
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PURCHASED SERVICES

Substitute Teachers/Certified - Contracted			7,129		7,129	100	185	4,461
Instructional Services - Contracted			-			-	12,541	73,434
Technology/Software Purchased Services			1,043		1,043	9,738		45,785
Instructional Speech Services - Contracted			-				1,363	30,501
Occupational/Physical Therapy Services - Contracted			-					141,060
Professional Development/Memberships/Mileage			200		200			4,435
SUB-TOTAL PURCHASED SERVICES			8,372	-	8,372	9,838	14,089	299,676

SUPPLIES AND/OR MATERIALS

			12,611		12,611		570	37,994
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OTHER EXPENDITURES

Capital Outlay			-			-	-	-
Indirect Costs (General Fund cost offset)			56,231		56,231	67,785	33,971	31,354
SUB-TOTAL OTHER EXPENDITURES			56,231	-	56,231	67,785	33,971	31,354

TOTAL EXPENDITURES IDEA GRANT

			1,432,446	-	1,432,446	1,449,020	1,365,281	1,327,146
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**TRANSITIONS PROGRAM
SPECIAL EDUCATION**
SALARIES AND/OR WAGES

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Program Supervisor	0.40	0.40	35,728	354	35,374	32,965	38,840	29,131
Teachers - Post Secondary Special Education	2.4	2.4	187,057	5,337	181,720	163,317	146,638	125,011
Teachers - Speech Impaired	0.2	-						
Certified - Psychologist	0.1	0.1	8,721	87	8,634	8,594		
Certified - Social Worker	0.4	0.4	24,956	1,436	23,520	22,112	13,659	22,326
Paraprofessionals	8.6	8.6	160,094	9,412	150,682	157,010	150,940	135,122
SUB-TOTAL SALARIES AND/OR WAGES	12.1	11.9	416,556	16,626	399,930	383,998	350,077	311,590

EMPLOYMENT BENEFITS

Retirement			157,717	384	157,333	143,964	132,767	109,095
Health Insurance			139,685	(2,862)	142,547	125,902	99,769	119,891
Social Security (FICA)			31,431	836	30,595	23,810	22,850	20,863
Dental Insurance			17,072		17,072	15,279	15,587	13,251
Cash in lieu of Health Insurance			9,600		9,600	4,998	4,788	4,788
Vision Insurance			2,208		2,208	2,247	2,660	2,373
Long-term Disability			687		687	593	459	526
Life Insurance			802		802	751	547	521
Employer-paid Daycare			-					
Attendance Incentive			-					
Mileage allowance			246		246			
Board paid annuity			1,910		1,910			
Other Insurance			429		429	807	160	124
SUB-TOTAL EMPLOYMENT BENEFITS			361,787	(1,642)	363,429	318,351	279,587	271,432

SUB-TOTAL PERSONNEL COSTS	12.1	11.9	778,343	14,984	763,359	702,349	629,664	583,022
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PURCHASED SERVICES

Contracted Substitute Certified Employees			4,069		4,069	3,699	3,678	4,782
Contracted Substitute Paraprofessional Employees			5,961		5,961	5,419	7,302	7,207
Contracted Instructional Services			1,788		1,788	5,212	4,915	7,051
Contracted Speech Therapy Services			-		-	-	14,885	
Other Purchased Services			2,000		2,000	6,810	1,981	1,111
SUB-TOTAL PURCHASED SERVICES			13,818	-	13,818	21,140	32,761	20,151

SUPPLIES AND/OR MATERIALS

			4,364		4,364	1,992	2,110	3,949
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OTHER EXPENDITURES

Tuition Expense			-		-			
Facility Lease Expense			79,364		79,364	79,128	76,302	55,107
SUB-TOTAL OTHER EXPENDITURES			79,364	-	79,364	79,128	76,302	55,107

TOTAL EXPENDITURES

			875,889	14,984	860,905	804,609	740,837	662,229
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**PROJECT SEARCH
SPECIAL EDUCATION**

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - Henry Ford Hospital

Substitute Employees

SUB-TOTAL SALARIES AND/OR WAGES

1.0	1.0	88,729	863	87,866	47,283	54,600	85,908
		-		-			
1.0	1.0	88,729	863	87,866	47,283	54,600	85,908

EMPLOYMENT BENEFITS

Retirement

Health Insurance

Social Security (FICA)

Dental Insurance

Cash in lieu of Health Insurance

Vision Insurance

Long-term Disability

Life Insurance

Employer-paid Daycare

Attendance Incentive

Other Insurance

SUB-TOTAL EMPLOYMENT BENEFITS

		34,650	84	34,566	17,458	20,707	30,349
		18,935	280	18,655	10,664	16,547	12,391
		6,906	184	6,722	3,190	3,810	6,426
		1,753		1,753	979	1,707	879
		-		-	-	-	-
		149		149	107	190	126
		174		174	169	166	168
		78		78	78	78	72
		-		-	-	-	-
		-		-	-	-	48
		-		-	-	-	-
		62,645	548	62,097	32,645	43,205	50,459

SUB-TOTAL PERSONNEL COSTS

1.0	1.0	151,374	1,411	149,963	79,928	97,805	136,367
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PURCHASED SERVICES

Contracted Substitute Employees

Other Purchased Services

SUB-TOTAL PURCHASED SERVICES

		1,572		1,572	1,429	743	394
		-		-	403		
		1,572	-	1,572	1,832	743	394

SUPPLIES AND/OR MATERIALS

		600		600	1,143	952	134
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OTHER EXPENDITURES

		-		-	-	-	-
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TOTAL EXPENDITURES

		153,546	1,411	152,135	82,903	99,500	136,895
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AT-RISK
STATE CATEGORICAL FUNDING

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - Reading Specialists

2.0 2.0 174,171 174,171

Professional Development

-

Paraprofessionals

-

SUB-TOTAL SALARIES AND/OR WAGES

2.0	2.0	174,171.0	-	174,171.0	-	-	-
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EMPLOYMENT BENEFITS

Retirement

64,143 64,143

Health Insurance

34,608 34,608

Social Security (FICA)

12,152 12,152

Dental Insurance

3,507 3,507

Cash In lieu of Health Insurance

-

Vision Insurance

298 298

Long-term Disability

348 348

Life Insurance

156 156

Employer-paid Daycare

-

Attendance Incentive

-

Other Insurance

157 157

SUB-TOTAL EMPLOYMENT BENEFITS

115,369	-	115,369	-	-	-
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SUB-TOTAL PERSONNEL COSTS

2.0	2.0	289,540	-	289,540	-	-
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PURCHASED SERVICES

Contracted Substitute Employees

1,993 1,993

Professional Development

12,260 12,260

Contracted Instructional Services

-

SUB-TOTAL PURCHASED SERVICES

14,253	-	14,253	-	-	-
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SUPPLIES AND/OR MATERIALS

-	-	-	-	-	-
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OTHER EXPENDITURES

-	-	-	-	-	-
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TOTAL EXPENDITURES

303,793	-	303,793	-	-	-
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ESL EDUCATION PROGRAM

English Speaking Language

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - ESL plus stipends for extra duties

Paraprofessionals

SUB-TOTAL SALARIES AND/OR WAGES

6.0	7.0	356,410	(75,858)	432,268	227,090	181,808	195,387
7.1	7.1	133,233	7,861	125,372	167,443	185,121	166,130
13.1	14.1	489,643	(67,997)	557,640	394,533	366,929	361,517

(1.0)

EMPLOYMENT BENEFITS

Retirement

Health Insurance

Social Security (FICA)

Dental Insurance

Cash in lieu of Health Insurance

Vision Insurance

Long-term Disability

Life Insurance

Employer-paid Daycare

Attendance Incentive

Mileage allowance

Other Insurance

SUB-TOTAL EMPLOYMENT BENEFITS

SUB-TOTAL PERSONNEL COSTS

		219,871	533	219,338	145,451	135,526	122,697
		90,975	1,344	89,631	116,751	109,725	118,498
		43,821	1,162	42,659	23,423	25,012	25,239
		12,949		12,949	16,882	14,649	12,449
		19,092		19,092	19,400	13,620	9,966
		1,960		1,960	2,758	2,439	2,144
		1,053		1,053	537	216	423
		651		651	719	585	590
		-		-	-	-	-
		-		-	-	-	-
		2,500		2,500	2,500		
		103		103	99	48	
		392,975	3,039	389,936	328,520	301,820	292,006
13.1	14.1	882,618	(64,958)	947,576	723,053	668,749	653,523

PURCHASED SERVICES**SUPPLIES AND/OR MATERIALS****OTHER EXPENDITURES****TOTAL EXPENDITURES**

2,250		2,250			
11,586		11,586			
-	-	-	-	-	-
896,454	(64,958)	961,412	723,053	668,749	653,523

MANDARIN CHINESE PROGRAM

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - Certified

0.8

Stipends - Liaison

(1,000)

1,000

1,000

(NOTE: 0.8 FTE budgeted @ WBHS)

SUB-TOTAL SALARIES AND/OR WAGES

-	0.8	-	(1,000)	1,000	1,000	-	-
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EMPLOYMENT BENEFITS

Retirement

(393)

393

351

Health Insurance

(77)

77

74

Social Security (FICA)

Dental Insurance

Cash in Lieu of Health Insurance

Vision Insurance

Long-term Disability

Life Insurance

Sick/Vaca/TSA

Employer-paid Daycare

Attendance Incentive

Other Insurance

203

SUB-TOTAL EMPLOYMENT BENEFITS

-	(470)	470	628	-	-
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SUB-TOTAL PERSONNEL COSTS

-	0.8	-	(1,470)	1,470	1,628	-	-
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PURCHASED SERVICES

Teachers - contracted

4.0

(115,997)

115,997

90,000

232,500

52,500

Tuition - Dual enrollment

(12,000)

12,000

11,970

Contracted Transportation to Rochester College

(19,500)

19,500

18,718

SUB-TOTAL PURCHASED SERVICES

-	(147,497)	147,497	120,688	232,500	52,500
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SUPPLIES AND/OR MATERIALS

-	(3,056)	3,056	4,599	2,010	2,395
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TOTAL EXPENDITURES

-	(152,023)	152,023	126,915	234,510	54,895
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TITLE I

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Teachers - Title I Program	1.7	1.7	177,260		177,260	129,180	101,112	148,445
Supplemental pay/stipends for extra duties			12,811		12,811	1,341	565	3,998
Paraprofessionals	4.0	4.0	41,266		41,266	36,785	51,994	25,572
SUB-TOTAL SALARIES AND/OR WAGES	5.7	5.7	231,337	-	231,337	167,306	153,671	178,015

EMPLOYMENT BENEFITS

Retirement			96,552		96,552	61,465	56,455	59,826
Health Insurance			22,476		22,476	8,735	23,291	22,477
Social Security (FICA)			17,816		17,816	11,657	10,987	12,744
Dental Insurance			3,002		3,002	762	1,985	2,171
Cash in lieu of Health Insurance			4,200		4,200			
Vision Insurance			418		418	85	247	261
Long-term Disability			363		363	158	271	244
Life Insurance			162		162	73	127	104
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			29		29			8
SUB-TOTAL EMPLOYMENT BENEFITS			145,018	-	145,018	82,935	93,363	97,835

SUB-TOTAL PERSONNEL COSTS	5.7	5.7	376,355	-	376,355	250,241	247,034	275,850
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PURCHASED SERVICES

Contracted Substitutes			9,400		9,400	6,000	2,057	94
Professional Development			35,013		35,013	23,950	3,700	7,134
Contracted Tutoring Services			49,081		49,081	1,379	2,233	6,087
Other contracted services						15,304		
Field Trips Expense			11,240		11,240	1,916	1,687	1,594
SUB-TOTAL PURCHASED SERVICES			104,734	-	104,734	48,549	9,677	14,909

SUPPLIES AND/OR MATERIALS

			27,101		27,101	61,899	32,235	57,981
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OTHER EXPENDITURES - Indirect Costs

			15,860		15,860		6,625	
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TOTAL EXPENDITURES

			524,050	-	524,050	360,689	295,571	348,740
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TITLE II

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Teachers - Title II PD stipends / extra duties			12,604		12,604	35,364	16,971	1,553
Certified - Curriculum Specialist(s)	-	-	41,281		41,281		48,111	55,794
SUB-TOTAL SALARIES AND/OR WAGES	-	-	53,885	-	53,885	35,364	65,082	57,347

EMPLOYMENT BENEFITS

Retirement			22,741		22,741	12,927	23,698	18,911
Health Insurance			-		-		5,529	6,464
Social Security (FICA)			4,090		4,090	2,528	4,691	4,166
Dental Insurance			-		-		352	398
Cash in lieu of Health Insurance			-		-		1,000	1,000
Vision Insurance			-		-		63	75
Long-term Disability			-		-		55	67
Life Insurance			-		-		27	29
Employer-paid Daycare			-		-			
Attendance Incentive			-		-			
Other Insurance			11		11			
SUB-TOTAL EMPLOYMENT BENEFITS			26,842	-	26,842	15,455	35,415	31,110
SUB-TOTAL PERSONNEL COSTS	-	-	80,727	-	80,727	50,819	100,497	88,457

PURCHASED SERVICES

Contracted Substitutes			19,100		19,100	40,426		
Professional Development			75,143		75,143	29,684	26,133	32,993
SUB-TOTAL PURCHASED SERVICES			94,243	-	94,243	70,110	26,133	32,993

SUPPLIES AND/OR MATERIALS

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OTHER EXPENDITURES

	584		584		2,257	-		-
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TITLE III

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Teachers - Title III Pad stipends / extra duties / Paras

		31,679		31,679	20,448	13,559	15,970
SUB-TOTAL SALARIES AND/OR WAGES	-	31,679	-	31,679	20,448	13,559	15,970

EMPLOYMENT BENEFITS

Retirement		11,631		11,631	4,944	4,255	2,609
Health Insurance		-		-			
Social Security (FICA)		2,390		2,390	1,492	985	1,189
Dental Insurance		-		-			
Other Benefits (Ins. Opt out/Tuition reimb/mileage)		-		-			
All Other:							
Vision Insurance		-		-			
Long-term Disability		-		-			
Life Insurance		-		-			
Sick/Vaca/TSA		-		-			
Employer-paid Daycare		-		-			
Attendance Incentive		-		-			
Other Insurance		8		8			

SUB-TOTAL EMPLOYMENT BENEFITS		14,029	-	14,029	6,436	5,240	3,798
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SUB-TOTAL PERSONNEL COSTS	-	45,708	-	45,708	26,884	18,799	19,768
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PURCHASED SERVICES

Contracted Substitute Teachers		7,700		7,700	5,700		
Professional Development		1,598		1,598	4,125	2,346	3,320
Contracted Tutoring Services		11,364		11,364	10,893	16,970	46,850
Field Trips Expense		1,401		1,401	774	126	
SUB-TOTAL PURCHASED SERVICES		22,063	-	22,063	21,492	19,442	50,170

SUPPLIES AND/OR MATERIALS

		13,775		13,775	5,915	30,930	6,269
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OTHER EXPENDITURES

		2,602		2,602	3,306	1,970	1,461
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TOTAL EXPENDITURES

		84,148		84,148	57,597	71,141	77,668
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GREAT START READINESS PROGRAM

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Program Supervisor	0.5	0.5	36,482		36,482	28,074	35,664	24,625
Clerical Support	0.2	0.2	7,500		7,500	7,500	6,315	6,315
Teachers & other Certified - GSRP	15.0	15.0	316,516		316,516	331,910	328,356	284,083
Coordinator Stipends			-		-		10,200	
SUB-TOTAL SALARIES AND/OR WAGES	15.7	15.7	360,498	-	360,498	367,484	380,535	315,023

EMPLOYMENT BENEFITS

Retirement			134,081		134,081	137,041	139,453	105,756
Health Insurance			67,117		67,117	54,367	54,789	41,496
Social Security (FICA)			27,316		27,316	26,077	27,911	22,735
Dental Insurance			2,692		2,692	708	6,706	1,100
Cash in lieu of Health Insurance			5,685		5,685	4,975		
Vision Insurance			270		270	113		
Long-term Disability			-		-			
Life Insurance			3		3			
Employer-paid Daycare			-		-			
Attendance Incentive			-		-			
Mileage allowance			575		575			
Other Insurance			392		392	147		
SUB-TOTAL EMPLOYMENT BENEFITS			238,131	-	238,131	223,428	228,859	171,087
SUB-TOTAL PERSONNEL COSTS	15.7	15.7	598,629	-	598,629	590,912	609,394	486,110

PURCHASED SERVICES

Other Purchased Services			9,600		9,600	9,168	15,924	6,940
Food Service expense			26,000		26,000	34,018	28,020	19,209
			35,600	-	35,600	43,186	43,944	26,149

SUPPLIES AND/OR MATERIALS

			21,905		21,905	25,637	41,217	19,021
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OTHER EXPENDITURES

			-		-	-	-	-
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TOTAL EXPENDITURES

			656,134	-	656,134	659,735	694,555	531,280
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SUMMER SCHOOL PROGRAM

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Teachers - Summer School	13.0	13.0	43,142	1,052	42,090	32,563	39,134	36,327
Clerical Support	-	-	4,068	40	4,028	973	3,296	3,242
SUB-TOTAL SALARIES AND/OR WAGES	13.0	13.0	47,210	1,092	46,118	33,536	42,430	39,569

EMPLOYMENT BENEFITS

Retirement			14,920	36	14,884	11,830	10,423	10,473
Health Insurance			-					
Social Security (FICA)			2,962	79	2,883	2,429	2,258	2,910
Dental Insurance			-					
Cash in lieu of Health Insurance			-					
Vision Insurance			-					
Long-term Disability			-					
Life Insurance			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			17,882	115	17,767	14,259	12,681	13,383

SUB-TOTAL PERSONNEL COSTS	13.0	13.0	65,092	1,207	63,885	47,795	55,111	52,952
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PURCHASED SERVICES

	-				14,754	5,397	7,855
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SUPPLIES AND/OR MATERIALS

	6,376		6,376	798	758	302
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OTHER EXPENDITURES

	-		-	-	-	-
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TOTAL EXPENDITURES

	71,468	1,207	70,261	63,347	61,266	61,109
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NON-PUBLIC SCHOOL INSTRUCTION
OUR LADY OF REFUGE, WEST BLOOMFIELD
SALARIES AND/OR WAGES

Teachers - Our Lady of Refuge, West Bloomfield

Certified - Social Worker

SUB-TOTAL SALARIES AND/OR WAGES

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
6.0	4.0	207,372	59,713	147,659	140,168	152,130	139,866
-	-	-	-	-	-	-	-
6.0	4.0	207,372	59,713	147,659	140,168	152,130	139,866

EMPLOYMENT BENEFITS

Retirement

Health Insurance

Social Security (FICA)

Dental Insurance

Cash in lieu of Health Insurance

Vision Insurance

Long-term Disability

Life Insurance

Employer-paid Daycare

Attendance Incentive

Other Insurance

SUB-TOTAL EMPLOYMENT BENEFITS

58,231	142	58,089	53,254		49,618
28,670	14,709	13,961	17,673	18,202	18,300
11,605	309	11,296	9,955	7,943	9,894
3,167		3,167	795	546	530
1,200		1,200	500	396	500
294		294	378	46	475
-		-	-	-	-
14		14	-	-	-
-		-	-	-	-
-		-	-	-	-
103,181	15,160	88,021	82,555	27,133	79,317

SUB-TOTAL PERSONNEL COSTS

6.0	4.0	310,553	74,873	235,680	222,723	179,263	219,183
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PURCHASED SERVICES - Contracted Substitutes/Instr. Services

6,490		6,490	5,900	19,609	458
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SUPPLIES AND/OR MATERIALS

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OTHER EXPENDITURES

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TOTAL EXPENDITURES

317,043	74,873	242,170	228,623	198,872	219,641
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ADULT EDUCATION PROGRAM

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Program Supervisor	1.1	1.1	51,750		51,750	50,463	50,584	48,877
Clerical Support	0.5	0.5	13,928		13,928	9,577	8,504	8,637
Teachers - Adult Education	8.0	8.0	70,732		70,732	72,956	78,772	82,051
Paraprofessionals	3.0	3.0	30,850		30,850	32,264	33,555	38,708
SUB-TOTAL SALARIES AND/OR WAGES	12.6	12.6	167,260	-	167,260	165,260	171,415	178,273

EMPLOYMENT BENEFITS

Retirement			51,208		51,208	50,697	52,032	48,666
Health Insurance			13,605		13,605	12,924	12,688	12,391
Social Security (FICA)			12,605		12,605	12,072	12,582	13,130
Dental Insurance			1,103		1,103	613	673	1,103
Cash in lieu of Health Insurance			-			1,600	600	300
Vision Insurance			215		215	50	19	23
Long-term Disability			365		365	148	141	141
Life Insurance			132		132	162	144	132
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			46		46			
SUB-TOTAL EMPLOYMENT BENEFITS			79,279	-	79,279	78,266	78,879	75,886

SUB-TOTAL PERSONNEL COSTS	12.6	12.6	246,539	-	246,539	243,526	250,294	254,159
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PURCHASED SERVICES & SUPPLIES/MATERIALS

	31,198		31,198	12,965	15,102	19,491
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OTHER EXPENDITURES - Facility Rental Expense

	37,900		37,900	37,900	37,900	36,384
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TOTAL EXPENDITURES

	315,637	-	315,637	294,391	303,296	310,034
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MISCELLANEOUS GRANTS

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

First Robotics		8,130		8,130	4,800	2,778	3,199
Early Literacy Grant		-			35,686		
Educator Evaluation Grant		13,543		13,543			
		21,673	-	21,673	40,486	2,778	3,199

EMPLOYMENT BENEFITS

Retirement		7,825		7,825	14,798	1,009	1,069
Health Insurance		-					
Social Security (FICA)		1,556		1,556	3,057	213	233
Dental Insurance		-					
Cash in lieu of Health Insurance		-					
Vision Insurance		-					
Long-term Disability		-					
Life Insurance		-					
Employer-paid Daycare		-					
Attendance Incentive		-					
Other Insurance		-					
SUB-TOTAL EMPLOYMENT BENEFITS		9,381	-	9,381	17,855	1,222	1,302

SUB-TOTAL PERSONNEL COSTS	-	-	31,054	-	31,054	58,341	4,000	4,501
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PURCHASED SERVICES - Professional Development

	-						35,832
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SUPPLIES AND/OR MATERIALS

	7,100		7,100	8,464	3,068	-
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OTHER EXPENDITURES

Capital Outlay - Tech Infrastructure Grant		-			70,297	4,847	263,891
Capital Outlay - E-Rate		-	(93,860)	93,860	70,405		
		-	(93,860)	93,860	140,702	4,847	263,891

TOTAL EXPENDITURES

	38,154	(93,860)	132,014	207,507	11,915	304,224
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**ATHLETICS /
STUDENT ACTIVITIES / FINE ARTS**

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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ATHLETICS**SALARIES AND/OR WAGES**

Athletics - Director	0.5	0.5	55,251	834	54,417	52,909	51,295	50,387
Athletics - Trainer	1.0	1.0	35,509	1,070	34,439	32,842	32,160	32,160
Athletics - Clerical	1.0	1.0	33,468	1,612	31,856	30,148	44,146	47,216
Athletics - Coaches that are Employees			225,556		225,556	223,323	243,873	253,779
Athletics - Other Wages (Event workers)			6,235		6,235	6,225	5,110	
	2.5	2.5	356,019	3,516	352,503	345,447	376,584	383,542

EMPLOYMENT BENEFITS (Aggregate)

			206,347	1,374	204,973	182,976	202,483	191,854
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SUB-TOTAL PERSONNEL COSTS

	2.5	2.5	562,366	4,890	557,476	528,423	579,067	575,396
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PURCHASED SERVICES

Athletics - Contracted Coaches and Officials			238,136		238,136	238,137	217,229	239,945
Athletics - Pupil Transportation Expense			34,511		34,511	34,511	34,529	35,067
Athletics - Other Purchased Services			6,660		6,660	6,658	6,565	10,815
SUB-TOTAL PURCHASED SERVICES			279,307	-	279,307	279,306	258,323	285,827

SUPPLIES AND/OR MATERIALS

Athletics - Team Supplies			63,948		63,948	49,430	41,847	49,396
Athletics - Dues/Fees			5,451		5,451	8,409	7,954	
SUB-TOTAL SUPPLIES AND/OR MATERIALS			69,399		69,399	57,839	49,801	49,396

ATHLETICS TOTAL EXPENDITURES

			911,072	4,890	906,182	865,568	887,191	910,619
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**ATHLETICS /
STUDENT ACTIVITIES / FINE ARTS**

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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STUDENT ACTIVITIES (Debate, Spectrum, Student Government, Yearbook, Other)

SALARIES AND/OR WAGES - Activity Stipends	45,234			45,234	44,786	47,204	
EMPLOYMENT BENEFITS (Aggregate)	21,393	138		21,255	19,592	21,083	
SUB-TOTAL PERSONNEL COSTS	66,627	138		66,489	64,378	68,287	-

PURCHASED SERVICES/SUPPLIES

Contracted Services	1,940			1,940	1,870	2,100	
Field Trips Expense	-					50	
Supplies	2,500			2,500	1,379	2,413	
SUB-TOTAL PURCHASED SERVICES/SUPPLIES	4,440	-		4,440	3,249	4,563	-

TOTAL EXPENDITURES

71,067	138		70,929	67,627	72,850	-
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STUDENT ACTIVITIES (Drama, Forensics, Musical Theatre)

SALARIES AND/OR WAGES - Activity Stipends	20,655			20,655	20,451	24,186	
EMPLOYMENT BENEFITS (Aggregate)	9,769	63		9,706	9,313	11,351	
SUB-TOTAL PERSONNEL COSTS	30,424	63		30,361	29,764	35,537	-

PURCHASED SERVICES/SUPPLIES

Contracted Services	5,068			5,068	6,007	5,601	
Supplies	8,002			8,002	5,620	7,834	
SUB-TOTAL PURCHASED SERVICES/SUPPLIES	13,070	-		13,070	11,627	13,435	-

TOTAL EXPENDITURES

43,494	63		43,431	41,391	48,972	-
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INSTRUMENTAL MUSIC

SALARIES AND/OR WAGES - Activity Stipends	12,631			12,631	12,506	12,506	
EMPLOYMENT BENEFITS (Aggregate)	5,973	38		5,935	5,499	5,677	
SUB-TOTAL PERSONNEL COSTS	18,604	38		18,566	18,005	18,183	-

PURCHASED SERVICES/SUPPLIES

Contracted Services	11,472			11,472	12,045	15,799	
Field Trips Expense	6,084			6,084	5,713	5,230	
Supplies	653			653	1,247	2,140	
SUB-TOTAL PURCHASED SERVICES/SUPPLIES	18,209	-		18,209	19,005	23,169	-

TOTAL EXPENDITURES

36,813	38		36,775	37,010	41,352	-
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ORCHESTRA

SALARIES AND/OR WAGES - Activity Stipends	4,211			4,211	4,169	4,169	
EMPLOYMENT BENEFITS (Aggregate)	1,992	13		1,979	1,829	1,889	
SUB-TOTAL PERSONNEL COSTS	6,203	13		6,190	5,998	6,058	-

PURCHASED SERVICES/SUPPLIES

Purchased Services	-						
Field Trips	-						
Supplies	1,039			1,039	1,796	1,928	
SUB-TOTAL PURCHASED SERVICES/SUPPLIES	1,039	-		1,039	1,796	1,928	-

TOTAL EXPENDITURES

7,242	13		7,229	7,794	7,986	-
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**ATHLETICS /
STUDENT ACTIVITIES / FINE ARTS**

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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VOCAL MUSIC

SALARIES AND/OR WAGES - Activity Stipends

4,211

4,211

4,169

4,169

EMPLOYMENT BENEFITS (Aggregate)

1,992

13

1,979

1,800

1,891

SUB-TOTAL PERSONNEL COSTS

6,203

13

6,190

5,969

6,060

-

PURCHASED SERVICES/SUPPLIES

Purchased Services

-

Field Trips

-

258

Supplies

421

421

1,284

1,482

SUB-TOTAL PURCHASED SERVICES/SUPPLIES

421

-

421

1,542

1,482

-

TOTAL EXPENDITURES

6,624

13

6,611

7,511

7,542

-

FINE ARTS (umbrella)

SALARIES AND/OR WAGES - Stipend

2,525

2,525

2,500

2,500

-

EMPLOYMENT BENEFITS (Aggregate)

-

SUB-TOTAL PERSONNEL COSTS

2,525

-

2,525

2,500

2,500

-

PURCHASED SERVICES/SUPPLIES

Student Activities - Contracted Services

4,000

4,000

Student Activities - Pupil Transportation Expense

-

Instrument repairs

15,000

15,000

4,795

4,326

Supplies

7,092

7,092

4,912

6,743

Capital Outlay - Uniforms

-

-

92,973

-

SUB-TOTAL PURCHASED SERVICES/SUPPLIES

26,092

-

26,092

102,680

11,069

-

TOTAL EXPENDITURES

28,617

-

28,617

105,180

13,569

-

TOTAL EXPENDITURES STUDENT ACTIVITIES & FINE ARTS, COMBINED

SALARIES AND/OR WAGES

89,467

-

89,467

88,581

94,734

96,415

EMPLOYMENT BENEFITS (Aggregate)

41,119

265

40,854

38,033

41,891

42,114

SUB-TOTAL PERSONNEL COSTS

130,586

265

130,321

126,614

136,625

138,529

PURCHASED SERVICES/SUPPLIES

63,271

-

63,271

139,899

55,646

30,039

STUDENT ACTIVITIES & FINE ARTS TOTAL EXPENDITURES

193,857

265

193,592

266,513

192,271

168,568

CURRICULUM & INSTRUCTION

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Asst. Superintendent	1.0	1.0	143,448	6,359	137,089	135,615	134,302	134,302
Clerical Support	1.5	1.5	73,086	1,374	71,712	70,041	71,712	83,986
Teacher Stipends - Professional Development	-		31,786	7,000	24,786	23,786	35,134	14,427
Teacher Stipends - Student testing			-	(63,000)	63,000			
Curriculum Specialists	6.0	4.5	410,793	7,939	402,854	205,207	168,153	220,681
SUB-TOTAL SALARIES AND/OR WAGES	8.5	7.0	659,113	(40,328)	699,441	434,649	409,301	453,396
	1.5							
EMPLOYMENT BENEFITS								
Retirement			217,998	(64,251)	282,249	165,414	155,162	156,290
Health Insurance			91,999	20,990	71,009	41,227	39,161	67,525
Social Security (FICA)			43,457	(11,429)	54,886	31,978	29,903	32,213
Dental Insurance			9,251		9,251	6,054	4,698	5,548
Cash in lieu of Health Insurance			11,100		11,100	7,431	4,950	28,831
Vision Insurance			1,228		1,228	847	665	792
Long-term Disability			2,155		2,155	1,029	877	982
Life Insurance			2,087		2,087	1,691	1,537	1,408
Employer-paid Daycare			564		564	-	-	564
Attendance Incentive			-					
Other Insurance			153		153	99	136	172
Mileage allowance			12,656		12,656	14,316	10,156	
Board Paid Annuity			7,469		7,469			
SUB-TOTAL EMPLOYMENT BENEFITS			400,117	(54,690)	454,807	270,086	247,245	294,325
SUB-TOTAL PERSONNEL COSTS	8.5	7.0	1,059,230	(95,018)	1,154,248	704,735	656,546	747,721
	1.5							
PURCHASED SERVICES								
Other Purchased Services			6,491		6,491	3,315	968	8,484
Science Kits			42,130		42,130	41,748	43,424	39,751
Professional Development			21,995		21,995	26,747	32,382	1,841
			70,616	-	70,616	71,810	76,774	50,076
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			12,066		12,066	5,949	14,105	24,509
Instructional Supplies - STEAM Prg			6,500		6,500	5,398		
Student Testing Supplies			12,966		12,966	1,635	2,386	
Textbooks			142,893		142,893	71,329	288,906	115,007
			174,425	-	174,425	84,311	305,397	139,516
OTHER EXPENDITURES								
			-		-	-	-	-
TOTAL EXPENDITURES			1,304,271	(95,018)	1,399,289	860,856	1,038,717	937,313

INSTRUCTIONAL TECHNOLOGY

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
PowerSchool Coordinator	1.0	1.0	72,967	2,263	70,704	98,207	96,819	101,060
Grant funding for partial clerical costs offset			24,065	(2,263)	26,328			
SUB-TOTAL SALARIES AND/OR WAGES	1.0	1.0	97,032	-	97,032	98,207	96,819	101,060

EMPLOYMENT BENEFITS

Retirement			36,410		36,410	29,324	29,523	34,964
Health Insurance			13,696	202	13,494	13,057	12,688	15,253
Social Security (FICA)			7,423		7,423	6,906	6,935	7,546
Dental Insurance			1,137		1,137	1,754	373	1,970
Cash in lieu of Health Insurance			-					
Vision Insurance			215		215	50	189	432
Long-term Disability			678		678	207	204	224
Life Insurance			575		575	627	497	530
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-			496		
Board paid annuity			2,232		2,232			
Mileage Allowance			2,316		2,316	2,316	2,316	2,509
SUB-TOTAL EMPLOYMENT BENEFITS			64,682	202	64,480	54,737	52,725	63,428

SUB-TOTAL PERSONNEL COSTS	1.0	1.0	161,714	202	161,512	152,944	149,544	164,488
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PURCHASED SERVICES

Professional development/Training Services			4,576	(8,184)	12,760	5,259	11,475	10,570
Internet Access Services			35,000		35,000	23,666	36,418	56,119
District Website			39,000	12,000	27,000	18,859	17,158	29,993
Equipment Repair			29,000		29,000	6,746	28,898	35,067
District Software & Hardware Maintenance Agreements			296,450	(33,913)	330,363	229,639	201,846	184,187
Server Hosting Services			-			-	-	11,200
SUB-TOTAL PURCHASED SERVICES			404,026	(30,097)	434,123	284,169	295,795	327,136

SUPPLIES AND/OR MATERIALS

			20,000		20,000	15,096	5,098	8,460
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OTHER EXPENDITURES

Oakland Schools Contracted IT Mgt. Services			670,772	10,000	660,772	649,461	613,706	656,064
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TOTAL EXPENDITURES

			1,256,512	(19,895)	1,276,407	1,101,670	1,064,143	1,156,148
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SCHOOL ADMINISTRATION

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Elementary Principals	5.0	5.0	574,133	10,090	564,043	581,057	564,989	589,848
Elementary Clerical Support	10.0	10.0	334,365	3,168	331,197	342,194	322,538	320,631
Middle School Administrators	4.0	4.0	439,922	9,916	430,006	429,280	407,583	402,514
Middle School Clerical Support	4.0	4.0	132,560	1,309	131,251	128,097	125,250	140,889
High School Administrators	3.5	3.5	383,703	3,799	379,904	405,228	406,072	399,049
High School Clerical Support	7.25	7.25	271,124	15,574	255,550	240,931	228,727	263,983
SUB-TOTAL SALARIES AND/OR WAGES	33.8	33.8	2,135,807	43,856	2,091,951	2,126,787	2,055,159	2,116,914

EMPLOYMENT BENEFITS

Retirement			863,355	2,100	861,255	769,621	745,629	696,580
Health Insurance			291,665	4,310	287,355	341,296	404,254	400,075
Social Security (FICA)			172,054	4,576	167,478	148,435	140,768	149,994
Dental Insurance			48,357	-	48,357	42,534	43,806	45,619
Cash in lieu of Health Insurance			97,250		97,250	32,990	5,025	
Vision Insurance			6,337		6,337	5,845	4,661	5,824
Long-term Disability			4,588		4,588	3,944	3,759	3,791
Life Insurance			7,648		7,648	7,381	6,632	6,136
Employer-paid Daycare			2,013		2,013	-	-	3,936
Attendance Incentive			-		-	-	-	-
Other Insurance			384		384	561	672	684
Mileage Allowance			49,098		49,098	49,099	48,458	57,831
Board paid Annuity			59,514		59,514	14,324		
Tuition reimbursement			-		-		51,235	
SUB-TOTAL EMPLOYMENT BENEFITS			1,602,263	10,986	1,591,277	1,416,030	1,454,899	1,370,470
SUB-TOTAL PERSONNEL COSTS	33.8	33.8	3,738,070	54,842	3,683,228	3,542,817	3,510,058	3,487,384

PURCHASED SERVICES

Contracted Administrators/Clerical			-		-			
Mileage Allowances			-		-			
Professional Memberships			-		-	6,385	6,920	6,340
			-	-	-	6,385	6,920	6,340

SUPPLIES AND/OR MATERIALS

	7,949		7,949	11,191	1,586	-
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OTHER EXPENDITURES

	6,920		6,920	-	-	-
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TOTAL EXPENDITURES

	3,752,939	54,842	3,698,097	3,560,393	3,518,564	3,493,724
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SUPERINTENDENT & SCHOOL BOARD

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Superintendent of Schools	1.0	1.0	203,876	6,322	197,554	202,584	201,000	201,000
Clerical Support	1.0	1.0	92,671	2,499	90,172	89,815	84,646	85,055
SUB-TOTAL SALARIES AND/OR WAGES	2.0	2.0	296,547	8,821	287,726	292,399	285,646	286,055

EMPLOYMENT BENEFITS

Retirement			118,655	289	118,366	112,907	110,097	100,749
Health Insurance			17,862	264	17,598	15,528	16,547	16,159
Social Security (FICA)			23,646	629	23,017	15,981	15,682	15,720
Dental Insurance			1,137		1,137	1,036	392	621
Cash in lieu of Health Insurance			-		-	-	-	155
Vision Insurance			215		215	515	639	243
Long-term Disability			1,191		1,191	743	740	745
Life Insurance			2,625		2,625	3,392	3,163	2,895
Employer-paid Daycare			-		-	-	-	-
Attendance Incentive			-		-	-	-	-
Board paid annuity			13,153		13,153			
Other Insurance			24		24	2,947	48	48
SUB-TOTAL EMPLOYMENT BENEFITS			178,508	1,182	177,326	153,049	147,308	137,335
SUB-TOTAL PERSONNEL COSTS	2.0	2.0	475,055	10,003	465,052	445,448	432,954	423,390

PURCHASED SERVICES

Legal Expense			100,000		100,000	95,809	207,982	194,213
Auditor Expense			43,165		43,165	41,200	38,730	35,850
Election Expense			-		-	-	-	-
Special Consultants			108,915	4,100	104,815	53,164	41,088	17,778
Contingency Expenditures			12,000	(5,000)	17,000	15,220	17,106	16,159
Professional Development Superintendent			11,700	(5,000)	16,700	2,529	10,346	16,656
Professional Development Board of Education			17,000		17,000	9,974	20,917	12,601
SUB-TOTAL PURCHASED SERVICES			292,780	(5,900)	298,680	217,896	336,169	293,257

SUPPLIES AND/OR MATERIALS

			8,500		8,500	4,028	5,756	2,540
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OTHER EXPENDITURES

			33,200		33,200	32,644	-	-
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TOTAL EXPENDITURES

			809,535	4,103	805,432	700,016	774,879	719,187
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COMMUNITY RELATIONS

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Public Relations & Marketing Coordinator

1.0	1.0	77,753	2,411	75,342	73,997	75,738	72,461
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EMPLOYMENT BENEFITS

Retirement		29,712	72	29,640	27,650	28,376	24,721
Health Insurance		6,549	97	6,452	6,243	6,067	5,925
Social Security (FICA)		5,921	157	5,764	5,179	5,415	5,211
Dental Insurance		558		558	610	353	319
Cash in lieu of Health Insurance		-					
Vision Insurance		100		100	95	427	286
Long-term Disability		-					
Life Insurance		10		10			
Employer-paid Daycare		-					
Attendance Incentive		-					
Other Insurance		51		51	37	48	48

SUB-TOTAL EMPLOYMENT BENEFITS

42,901	326	42,575	39,814	40,686	36,510
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SUB-TOTAL PERSONNEL COSTS

1.0	1.0	120,654	2,737	117,917	113,811	116,424	108,971
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PURCHASED SERVICES

Marketing Expense		60,222		60,222	46,825	32,319	16,585
Consultant Services		-			13,455	-	
Laker Publication Expense		17,290		17,290	19,978	16,093	19,520
Other Purchased Services		1,300		1,300	1,624	4,166	5,516

SUB-TOTAL PURCHASED SERVICES

78,812	-	78,812	81,882	52,578	41,621
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SUPPLIES AND/OR MATERIALS

635		635	1,438	1,341	130
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

200,101	2,737	197,364	197,131	170,343	150,722
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HUMAN RESOURCES

	FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
SALARIES AND/OR WAGES								
Assistant Superintendent	1.0	1.0	137,992	4,279	133,713	125,848	124,875	136,875
District-level training stipends			18,000	12,500	5,500			
Clerical Support	3.0	3.0	199,150	2,143	197,007	199,790	164,874	158,575
SUB-TOTAL SALARIES AND/OR WAGES	4.0	4.0	355,142	18,922	336,220	325,638	289,749	295,450

EMPLOYMENT BENEFITS

Retirement			142,121	346	141,775	119,601	107,150	101,090
Health Insurance			49,424	730	48,694	49,375	51,850	51,965
Social Security (FICA)			28,323	753	27,570	23,398	20,167	21,730
Dental Insurance			6,522		6,522	4,851	5,544	4,299
Cash in lieu of Health Insurance			7,500		7,500	3,164		
Vision Insurance			836		836	854	747	987
Long-term Disability			1,266		1,266	539	477	573
Life Insurance			2,306		2,306	2,290	2,002	1,866
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			353		353	2,428	591	755
Board Paid Annuity			8,042		8,042			
Mileage allowance			5,625		5,625	5,625	5,625	5,826
SUB-TOTAL EMPLOYMENT BENEFITS			252,318	1,829	250,489	212,125	194,153	189,091

SUB-TOTAL PERSONNEL COSTS	4.0	4.0	607,460	20,751	586,709	537,763	483,902	484,541
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PURCHASED SERVICES

Employee Safety & Assistance Programs / Other Purchased Services			18,092	5,900	12,192	6,319	15,160	8,330
Professional Development			5,219		5,219	3,916	5,816	5,373
Software Maintenance Expense			12,867		12,867	8,109	18,095	17,679
Equipment Repairs / Maintenance			2,513		2,513	-	2,513	2,513
SUB-TOTAL PURCHASED SERVICES			38,691	5,900	32,791	18,344	41,584	33,895

SUPPLIES AND/OR MATERIALS

			3,200		3,200	4,430	2,920	2,031
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OTHER EXPENDITURES

			-		-	-	-	-
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TOTAL EXPENDITURES

			649,351	26,651	622,700	560,537	528,406	520,467
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BUSINESS OFFICE

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Assistant Superintendent	1.0	1.0	137,992	4,279	133,713	136,673	135,475	135,475
Supervisor of Accounting	1.0	1.0	91,218	903	90,315	90,984	93,194	88,119
Clerical Support - Business Office	5.0	5.0	305,568	(12,428)	317,996	254,329	216,317	225,839
SUB-TOTAL SALARIES AND/OR WAGES	7.0	7.0	534,778	(7,246)	542,024	481,986	444,986	449,433

EMPLOYMENT BENEFITS

Retirement			229,346	12,229	217,117	175,670	163,937	151,858
Health Insurance			66,683	985	65,698	48,394	53,987	60,527
Social Security (FICA)			43,373	1,153	42,220	33,658	31,264	33,381
Dental Insurance			8,069		8,069	6,132	6,336	8,811
Cash in lieu of Health Insurance			12,400		12,400	9,000	7,200	6,000
Vision Insurance			906		906	2,094	896	1,249
Long-term Disability			1,266		1,266	649	641	641
Life Insurance			1,709		1,709	2,080	2,324	2,135
Employer-paid Daycare			-					
Attendance Incentive			-					192
Other Insurance			128		128	2,318	184	
Board paid Annuity			9,875		9,875			
Mileage allowance			5,625		5,625	5,625	5,626	6,857
SUB-TOTAL EMPLOYMENT BENEFITS			379,380	14,367	365,013	285,620	272,395	271,651

SUB-TOTAL PERSONNEL COSTS	7.0	7.0	914,158	7,121	907,037	767,606	717,381	721,084
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PURCHASED SERVICES

Professional Development			3,000		3,000	2,282	2,521	2,052
Software & Equipment Maintenance			12,800		12,800	6,478	14,279	4,241
SUB-TOTAL PURCHASED SERVICES			15,800	-	15,800	8,760	16,800	6,293

SUPPLIES AND/OR MATERIALS

			8,743		8,743	8,677	6,788	7,982
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OTHER EXPENDITURES

			-		-	-	-	-
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TOTAL EXPENDITURES

			938,701	7,121	931,580	785,043	740,969	735,359
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PUPIL TRANSPORTATION

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Pupil Transportation Personnel

Bus Aides - Special Ed

	0.7	0.7	10,947	646	10,301	10,001	10,128	1,920
SUB-TOTAL SALARIES AND/OR WAGES	0.7	0.7	10,947	646	10,301	10,001	10,128	1,920

EMPLOYMENT BENEFITS

Retirement

Health Insurance

Social Security (FICA)

Dental Insurance

Cash in lieu of Health Insurance

All Other:

Vision Insurance

Long-term Disability

Life Insurance

Employer-paid Daycare

Attendance Incentive

Other Insurance

SUB-TOTAL EMPLOYMENT BENEFITS

		4,062	10	4,052	3,739	3,830	661
		-					488
		810	22	788	873	752	88
		-					44
		1,800		1,800	1,710		
							7
		-					7
		-					
		-					
		-					
SUB-TOTAL EMPLOYMENT BENEFITS		6,672	32	6,640	6,322	4,582	1,295

SUB-TOTAL PERSONNEL COSTS

	0.7	0.7	17,619	678	16,941	16,323	14,710	3,215
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PURCHASED SERVICES

Pupil Transportation Contracted Gen Ed - Durham

Pupil Transportation Contracted Spec Ed - Durham

Pupil Transportation Contracted Spec Ed Bus Aides - Durham

Pupil Transportation Contracted Field Trips - Durham

Field Trips - Instructional

Bus Fleet Insurance

Repairs & Maintenance

Shuttle Bus Parking Lot drop-off lease expense

Other Purchased Services

SUB-TOTAL PURCHASED SERVICES

	1,288,798	25,271	1,263,527	1,233,851	1,184,297	1,189,106
	1,063,154	20,846	1,042,308	1,034,356	994,290	880,889
	326,665	6,405	320,260	313,487	250,984	273,908
	15,811		15,811	8,711	19,077	746
	7,000		7,000			
	30,000		30,000	21,081	22,076	26,391
	11,000		11,000	8,117	7,598	14,435
	14,240		14,240	12,660	11,240	11,240
	5,685		5,685	8,811	4,546	4,866
SUB-TOTAL PURCHASED SERVICES	2,762,353	52,522	2,709,831	2,641,074	2,494,108	2,401,581

SUPPLIES AND/OR MATERIALS

Diesel Fuel/Gasoline

Other Supplies

SUB-TOTAL SUPPLIES AND/OR MATERIALS

	194,000		194,000	157,057	146,941	220,755
	500		500	707	137	-
SUB-TOTAL SUPPLIES AND/OR MATERIALS	194,500	-	194,500	157,764	147,078	220,755

OTHER EXPENDITURES

	-		-	-	-	-
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TOTAL EXPENDITURES

	2,974,472	53,200	2,921,272	2,815,161	2,655,896	2,625,551
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MAINTENANCE & CUSTODIAL

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Supervisor	1.0	1.0	74,095	626	73,469	73,529	66,309	66,309
Clerical Support	-	-	-					10,353
Maintenance Employees	5.0	5.0	267,283	5,241	262,042	256,903	245,232	245,232
Maintenance Seasonal/Overtime	-	-	36,348	613	35,735	35,035	31,249	31,472
SUB-TOTAL SALARIES AND/OR WAGES	6.0	6.0	377,726	6,480	371,246	365,467	342,790	353,366

EMPLOYMENT BENEFITS

Retirement			195,042	474	194,568	180,646	128,748	120,497
Health Insurance			100,889	1,491	99,398	97,526	95,423	96,780
Social Security (FICA)			38,869	1,034	37,835	33,186	23,561	24,648
Dental Insurance			7,115		7,115	8,987	6,409	7,773
Cash in lieu of Health Insurance			-			600		7,603
Vision Insurance			968		968	1,104	1,342	1,101
Long-term Disability			678		678	209	192	192
Life Insurance			700		700	773	711	662
Employer-paid Daycare			-					
Attendance Incentive			650		650	650	1,300	1,300
Other Insurance			102		102	561	48	72
Mileage allowance			2,596		2,596	2,596	2,596	
Board Paid Annuity			2,186		2,186			
Uniforms			7,500		7,500	7,322	4,574	
SUB-TOTAL EMPLOYMENT BENEFITS			357,295	2,999	354,296	334,160	264,904	260,628

SUB-TOTAL PERSONNEL COSTS	6.0	6.0	735,021	9,479	725,542	699,627	607,694	613,994
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PURCHASED SERVICES

Custodial Services Contracted			1,525,000	375,000	1,150,000	1,134,509	1,113,224	1,113,833
Garbage Removal Contracted			52,500		52,500	42,041	51,437	45,502
Snow Removal Contracted			36,138		36,138	36,360	32,296	32,325
Grounds Maintenance Contracted			75,814		75,814	62,316	85,953	73,541
Building Maintenance Contracted			85,681		85,681	82,765	70,716	63,636
Vehicle Maintenance and Insurance			31,000		31,000	27,074	32,788	46,962
Equipment Repair			4,656		4,656	12,196	-	2,819
Software maintenance/licensing			9,000		9,000	8,027	3,318	19,512
Other Purchased Services			1,000		1,000	250		651
SUB-TOTAL PURCHASED SERVICES			1,820,789	375,000	1,445,789	1,405,538	1,389,732	1,398,781

SUPPLIES AND/OR MATERIALS

Building Supplies			70,336		70,336	48,324	59,214	68,219
Custodial Supplies			101,476		101,476	72,485	126,679	136,164
Grounds Supplies			58,062		58,062	56,820	41,544	58,105
SUB-TOTAL SUPPLIES AND/OR MATERIALS			229,874	-	229,874	177,629	227,437	262,488

OTHER EXPENDITURES - CAPITAL OUTLAY

	40,000	(41,000)	81,000	37,290	7,669	-
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TOTAL EXPENDITURES

	2,825,684	343,479	2,482,205	2,320,084	2,232,532	2,275,263
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UTILITIES**ELECTRICITY**

	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Roosevelt Elementary	39,270		39,270	41,740	37,254	37,103
Scotch Elementary	33,150		33,150	30,262	28,816	31,055
Sheiko Elementary	48,114		48,114	43,938	34,612	41,926
Doherty Elementary	42,446		42,446	32,426	28,206	31,905
Gretchko Elementary	50,490		50,490	40,369	41,227	42,283
Abbott Middle School	45,390		45,390	42,423	43,731	51,374
Orchard Lake Middle School	70,380		70,380	68,828	49,958	55,504
West Bloomfield High School	304,304		304,304	329,069	281,424	310,218
Facilities & Operations	12,750		12,750	13,606	11,299	11,388
Administration Building	46,236		46,236	30,539	27,327	28,510
SUB-TOTAL ELECTRICITY	692,530	-	692,530	673,200	583,854	643,143

HEATING FUEL

Roosevelt Elementary	33,168		33,168	22,511	24,224	36,649
Scotch Elementary	11,811		11,811	8,994	8,528	10,873
Sheiko Elementary	22,569		22,569	21,426	16,351	24,636
Doherty Elementary	16,451		16,451	13,784	12,920	18,390
Gretchko Elementary	25,124		25,124	17,878	22,918	30,064
Abbott Middle School	43,358		43,358	30,247	29,815	43,856
Orchard Lake Middle School	35,269		35,269	26,403	23,001	35,875
West Bloomfield High School	138,102		138,102	108,424	128,353	182,050
Facilities & Operations	1,054		1,054	4,216	3,832	7,455
Administration Building	17,428		17,428	14,631	13,099	18,888
SUB-TOTAL HEATING FUEL	344,334	-	344,334	268,514	283,041	408,909

WATER/SEWER

Roosevelt Elementary	5,075		5,075	5,453	6,449	8,622
Scotch Elementary	6,336		6,336	6,183	5,885	5,771
Sheiko Elementary	5,128		5,128	3,972	4,051	4,543
Doherty Elementary	7,144		7,144	5,998	5,243	3,564
Gretchko Elementary	5,944		5,944	6,023	5,674	5,130
Abbott Middle School	6,267		6,267	6,313	5,655	4,550
Orchard Lake Middle School	7,977		7,977	5,109	6,560	4,735
West Bloomfield High School	53,152		53,152	50,157	43,042	32,830
Facilities & Operations	1,709		1,709	783	725	690
Administration Building	2,279		2,279	1,621	1,434	1,649
SUB-TOTAL WATER/SEWER	101,011	-	101,011	91,612	84,718	72,127

TELEPHONE / CELL PHONES

Roosevelt Elementary	4,491		4,491	4,000	5,000	4,733
Scotch Elementary	5,424		5,424	4,831	5,665	5,004
Sheiko Elementary	4,491		4,491	4,000	5,000	4,182
Doherty Elementary	6,025		6,025	5,366	5,549	4,880
Gretchko Elementary	5,278		5,278	4,701	5,449	4,982
Abbott Middle School	9,355		9,355	8,332	10,178	8,376
Orchard Lake Middle School	9,414		9,414	8,385	10,258	8,930
West Bloomfield High School	22,482		22,482	20,024	16,984	13,541
Special Education Programs	10,854		10,854	9,667	8,940	2,916
Oakland Early College	1,400		1,400	1,247	1,305	962
Facilities & Operations	4,839		4,839	4,310	5,103	7,129
Adult Education	6,089		6,089	5,423	5,411	
Administration Building / IT Services	8,063		8,063	7,181	8,612	8,176
SUB-TOTAL TELEPHONE / CELL PHONES	98,205	-	98,205	87,467	93,454	73,811

OTHER EXPENDITURES

Energy Savings Program w/ Executive Energy	-		-		97,241	62,789
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TOTAL EXPENDITURES

1,236,080	-	1,236,080	1,120,793	1,142,308	1,260,779
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CROSSING GUARDS & SECURITY

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Crossing Guards	12.0	12.0	123,571	2,423	121,148	117,620	111,043	111,901
Security Paras - Scotch Elementary	-	-	-	-	-	-	-	23,378
Security Paras - WBHS	2.0	2.0	43,275	849	42,426	41,190	39,613	72,299
SUB-TOTAL SALARIES AND/OR WAGES	14.0	14.0	166,846	3,272	163,574	158,810	150,656	207,578

EMPLOYMENT BENEFITS

Retirement			16,731	41	16,690	15,498	56,210	71,896
Health Insurance			-	-	-	-	23,289	43,741
Social Security (FICA)			3,335	89	3,246	3,588	11,688	14,995
Dental Insurance			4,076	-	4,076	3,541	4,536	3,888
Cash in lieu of Health Insurance			7,200	-	7,200	7,200	6,300	1,800
Vision Insurance			464	-	464	449	720	512
Long-term Disability			-	-	-	94	-	-
Life Insurance			94	-	94	-	149	162
Employer-paid Daycare			-	-	-	-	-	-
Attendance Incentive			-	-	-	-	-	-
Other Insurance			51	-	51	-	-	-
SUB-TOTAL EMPLOYMENT BENEFITS			31,951	130	31,821	30,370	102,892	136,994

SUB-TOTAL PERSONNEL COSTS	14.0	14.0	198,797	3,402	195,395	189,180	253,548	344,572
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PURCHASED SERVICES

Contracted Security Service WBHS			83,819	-	83,819	82,020	65,572	68,418
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SUPPLIES AND/OR MATERIALS

	-	-	-	-	-	-	-	-
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

			282,616	3,402	279,214	271,200	319,120	412,990
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AUDITORIUM

FTE's or POSITIONS 2018-19	FTE's or POSITIONS 2017-18	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES

Auditorium Technicians	1.5	1.5	80,392	1,576	78,816	77,271	73,757	73,757
Student Workers			4,500		4,500	3,564	4,099	4,446
SUB-TOTAL SALARIES AND/OR WAGES	1.5	1.5	84,892	1,576	83,316	80,835	77,856	78,203

EMPLOYMENT BENEFITS

Retirement			32,856	80	32,776	28,629	27,858	25,293
Health Insurance			13,098	194	12,904	12,487	12,134	11,850
Social Security (FICA)			6,547	174	6,373	5,463	5,453	5,486
Dental Insurance			922		922	927	952	1,054
Cash in lieu of Health Insurance			-				1,600	1,500
Vision Insurance			92		92	111	118	117
Long-term Disability			-					
Life Insurance			94		94	94	94	86
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			53,609	448	53,161	47,711	48,209	45,386

SUB-TOTAL PERSONNEL COSTS	1.5	1.5	138,501	2,024	136,477	128,546	126,065	123,589
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PURCHASED SERVICES / SUPPLIES & MATERIALS

	4,731		4,731	4,694	4,723	4,724
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OTHER EXPENDITURES

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TOTAL EXPENDITURES

	143,232	2,024	141,208	133,240	130,788	128,313
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OTHER DISTRICT LEVEL COSTS

PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
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SALARIES AND/OR WAGES - Severance Payouts for Sick/Vaca

200,038		200,038	167,959	163,297	279,023
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EMPLOYMENT BENEFITS

Voluntary Severance Incentive Program	-				644,000
Unemployment Compensation Expense	20,000	20,000	13,748	64,460	145,836
Workers' Compensation Expense	30,026	30,026	24,029	32,396	94,624
Third Party Administrator for Annuity Contributions	6,100	6,100	5,797	5,790	6,480
SUB-TOTAL EMPLOYMENT BENEFITS	56,126	-	43,574	102,646	890,940

PURCHASED SERVICES

Tuition Reimbursements	138,000	138,000	100,777	90,000	75,000
District-wide Property-Casualty and Liability Insurance	200,000	200,000	192,453	124,249	159,560
District-wide Photocopier Fleet Lease/Maintenance	141,607	141,607	147,517	457,132	79,268
Central Services Postage Expense	16,000	16,000	13,495	14,126	11,679
SUB-TOTAL PURCHASED SERVICES	495,607	-	454,242	685,507	325,507

OTHER EXPENDITURES

Interest Expense for Cash Flow borrowing	27,428	27,428	9,310	19,826	21,050
Tax Tribunal Refunds	90,000	90,000	107,085	45,677	67,806
Other Transfers - to Oakland Schools ISD	-	-	-	35,786	-
Operating Transfers Out - to Cafeteria Fund	-	(75,000)	75,000	-	46,438
SUB-TOTAL OTHER EXPENDITURES	117,428	(75,000)	116,395	101,289	135,294

TOTAL EXPENDITURES

869,199	(75,000)	944,199	782,170	1,052,739	1,630,764
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	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
REVENUES:						
Sales Type A Lunch	\$ 446,880	\$ (7,381)	\$ 454,261	\$ 464,903	\$ 363,275	\$ 377,170
Sales Breakfast	22,194	(34,604)	56,798	21,267	27,428	25,808
Sales A la Carte (Students)	369,920	54,366	315,554	330,498	340,344	345,342
Sales A la Carte (Adults)	891	(2,979)	3,870	2,316	9,665	10,943
Catering	5,105	1,855	3,250	4,656	13,376	3,956
Miscellaneous Revenue	10,106	1,106	9,000	12,459	8,240	11,190
Great Start Readiness Program Sales	9,789	(1,625)	11,414			
State Categorical Sec. 31D School Lunch	55,037	3,567	51,470	45,804	49,254	61,733
State Categorical Sec. 31F Supplemental Breakfast	10,029	-	10,029	10,029	15,041	16,406
Federal National School Lunch	563,914	50,580	513,334	534,899	508,528	511,194
Federal National School Breakfast	153,230	4,906	148,324	145,358	119,010	99,713
Federal National Summer Food Service	7,076	(2,823)	9,899	10,798	9,377	11,756
Federal Child Care Food Program	-	-	-	12,028	624	2,649
USDA Entitlement Commodities	82,864	-	82,864	107,084	91,630	82,864
Prior Period Accounting Adjustment(s)		-				30,918
TOTAL REVENUES	\$ 1,737,035	\$ 66,968	\$ 1,670,067	\$ 1,702,099	\$ 1,555,792	\$ 1,591,642

EXPENDITURES:**Salaries & Gross Wages:**

Supervisory		-				-
Cafeteria Workers		-				4,949
Clerical Support		-				
Paraprofessionals - Lunch room supervision	111,546	10,794	100,752	96,526	98,091	103,213
Termination Pay		-			779	
Board Paid Annuity		-				
Sub-total Salaries & Gross Wages	111,546	10,794	100,752	96,526	98,870	108,162

Employment Benefits:

Retirement	44,618	7,339	37,279	35,569	36,188	36,949
FICA	8,533	825	7,708	6,967	7,223	7,835
Other benefits	350	350				42
Life Insurance	30	-	30	20		44
Disability Insurance		(140)	140			
Health Insurance	8,514	126	8,388	6,972		7,761
Dental Insurance	3,302	33	3,269	848		3,173
Vision Insurance	562	6	556	1,596		539
Other insurance		-				
Mileage		-				
Uniforms expense		-				
Sub-total Employment benefits	65,909	8,539	57,370	51,972	43,411	56,343

	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Purchased Services:						
Contracted Labor Expense (Aramark)	539,441	(8,620)	548,061	541,679	532,372	600,245
Contracted Admin Cost (Aramark)	86,302	5,921	80,381	79,559	72,667	75,421
Contracted Management Fee (Aramark)	10,818	683	10,135	10,391	9,225	9,754
Professional Development	-	-	-	-	-	-
Professional Development employee reimbursements	-	-	-	-	-	-
Communication expense (cell phones)	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Software Maintenance	6,500	-	6,500	5,685	6,785	10,481
Repairs and Maintenance	48,000	6,000	42,000	38,393	19,073	34,095
Equipment Rental	-	-	-	-	-	-
Contracted shared Director (0.4 FTE w/ WLCSD)	-	-	-	-	-	4,849
Summer Feeding Prg Costs	-	(15,742)	15,742	-	-	15,742
Sub-total Purchased Services	691,061	(11,758)	702,819	675,707	640,122	750,587
Supplies:						
Food Purchases	593,846	(5,372)	599,218	530,063	555,209	603,979
Non-food items	97,553	4,792	92,761	100,319	63,912	101,282
Office supplies	850	100	750	584	-	423
Miscellaneous supplies/Due & Fees	3,400	100	3,300	3,002	2,999	2,970
Sub-total Supplies	695,649	(380)	696,029	633,968	622,120	708,654
Other Expenditures:						
Capital Outlay	60,000	60,000	-	-	989	-
USDA Entitlement Commodities	82,864	-	82,864	107,084	91,630	82,864
Sub-total Other Expenditures	142,864	60,000	82,864	107,084	92,619	82,864
Total Operating Expenditures	\$ 1,707,029	\$ 67,195	\$ 1,639,834	\$ 1,565,257	\$ 1,497,142	\$ 1,706,610
Operating Surplus (Deficit)	30,006	(227)	30,233	136,842	58,650	(114,968)
Aramark Prior year "Guaranteed Return" Subsidy	-	-	-	-	26,749	28,051
Indirect Costs - Transfer (into) from General Fund	(20,000)	10,000	(30,000)	(75,000)	(46,440)	46,440
Beginning Fund Balance	100,801	-	100,801	38,959	-	40,477
Ending Fund Balance	\$ 110,807	\$ 9,773	\$ 101,034	\$ 100,801	\$ 38,959	\$ -

	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
REVENUES						
Preschool Programs Revenue	\$ 1,549,000	\$ 18,542	\$ 1,530,458	\$ 1,530,020	\$ 1,360,278	\$ 1,417,758
Community Programs Revenue	369,000	(3,870)	372,870	363,929	380,071	348,171
Building/Facility Rental Revenue	180,000	1,446	178,554	195,088	175,834	235,373
TOTAL REVENUES	2,098,000	16,118	2,081,882	2,089,037	1,916,183	2,001,302

SALARIES AND/OR WAGES

Director	113,395	(665)	114,060	120,151	115,493	117,262
Coordinator - Community Ed	50,313	1,228	49,085	47,888	42,411	42,411
Supervisory - Preschool Prgs	31,463	617	30,846	35,669	18,359	30,184
Instructional Personnel - Preschool Prgs	682,907	16,657	666,250	659,020	594,497	638,139
Instructional Personnel - Community Ed	75,000	(14,199)	89,199	57,492	102,579	99,243
Clerical - Community Ed/Bldg Rentals	51,968	(2,395)	54,363	53,879	57,260	61,609
Clerical - Preschool Programs	67,041	1,315	65,726	64,639	61,317	61,830
Custodial OT Expense	6,000	(3,235)	9,235	6,569		13,853
Termination Pay	-	-	-			16,681
SUB-TOTAL SALARIES AND/OR WAGES	1,078,087	(677)	1,078,764	1,045,307	991,916	1,081,212

EMPLOYMENT BENEFITS

Retirement	417,112	23,363	393,749	378,584	364,221	345,289
Health Insurance	163,131	(9,814)	172,945	164,072	164,001	204,566
Social Security (FICA)	82,474	(56)	82,530	73,979	70,963	77,632
Dental Insurance	11,094	(4,050)	15,144	16,205	17,071	13,087
Cash in lieu of Health Insurance	12,526	5,922	6,604	4,836	16,096	11,196
All Other:		-	-			
Vision Insurance	1,336	(1,454)	2,790	2,620	1,530	1,344
Long-term Disability	1,127	509	618	618	589	589
Life Insurance	771	(162)	933	939	861	800
Sick/Vaca/TSA	4,776	-	4,776	1,061		
Employer-paid Daycare		-	-			
Attendance Incentive		-	-			
Other Insurance	1,268	887	381	368	316	261
Mileage Allowance	10,594	(1,102)	11,696	11,063		
SUB-TOTAL EMPLOYMENT BENEFITS	706,209	14,043	692,166	654,345	635,648	654,764

SUB-TOTAL PERSONNEL COSTS	1,784,296	13,366	1,770,930	1,699,652	1,627,564	1,735,976
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PURCHASED SERVICES

Bldg Rentals Contracted Custodial Services	10,000	(2,000)	12,000	14,397	13,003	12,689
Bldg Rentals Other Purchased Services	5,500	(5,500)	11,000	14,165	6,742	8,073
Community Education Purchased Services	98,984	(997)	99,981	111,998	110,521	105,175
School-Aged Child Care Purchased Services	15,800	500	15,300	57,762	50,410	41,646
SUB-TOTAL PURCHASED SERVICES	130,284	(7,997)	138,281	198,322	180,676	167,583

SUPPLIES AND/OR CAPITAL OUTLAY

	133,420	749	132,671	66,899	44,701	57,362
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OTHER EXPENDITURES

Transfer out to General Fund	50,000	10,000	40,000	124,164	63,242	40,381
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TOTAL EXPENDITURES

	\$ 2,098,000	\$ 16,118	\$ 2,081,882	\$ 2,089,037	\$ 1,916,183	\$ 2,001,302
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OPERATING SURPLUS (DEFICIT)

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
Beginning Fund Balance	\$ 1,120,681	\$ (82,889)	\$ 1,203,570	\$ 1,032,797	\$ 1,035,102	\$ 874,893
Revenues:						
Millage Rate Levied	6.85	-0.65	7.0	7.5	7.5	7.9
Property Tax Collections	\$ 12,721,741	\$ 239,064	\$ 12,482,677	\$ 12,988,536	\$ 12,772,673	\$ 13,125,838
Interest Earnings	14,000	2,600	11,400	10,902	12,785	12,077
ARRA Interest expense subsidy	573,403	(55,301)	628,704	680,514	726,622	760,963
State Revenue in lieu of PPT	68,066	(1,845)	69,911	69,912	57,210	60,261
Proceeds from Refinancing	-	-	-	-	9,475,875	12,501,218
Sub-total Revenues	\$ 13,377,210	\$ 184,518	\$ 13,192,692	\$ 13,749,864	\$ 23,045,165	\$ 26,460,357
Expenditures:						
Principal Payments	\$ 9,555,000	\$ 75,000	\$ 9,480,000	\$ 11,215,000	\$ 10,800,000	\$ 10,700,000
Interest Expense	3,723,308	(29,524)	3,752,832	2,316,556	2,568,344	2,799,072
Tax Abatements/Fees	27,352	(15,397)	42,749	47,535	157,064	31,404
Refunding	-	-	-	-	9,522,062	12,769,672
Sub-total Expenditures	\$ 13,305,660	\$ 30,079	\$ 13,275,581	\$ 13,579,091	\$ 23,047,470	\$ 26,300,148
Ending Fund Balance	\$ 1,192,231	\$ 71,550	\$ 1,120,681	\$ 1,203,570	\$ 1,032,797	\$ 1,035,102

	PROPOSED BUDGET 2018-19	INCREASE (DECREASE) 2018-19	AMEND 2 BUDGET 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
BEGINNING FUND BALANCE	\$ (82,694)	\$ (238,066)	\$ 155,372	\$ 16,239	\$ 341,262	\$ 626,904
REVENUES						
Millage Levy: 1.2071	2,217,263	60,736	2,156,527	2,137,674	2,121,550	2,075,037
	2.8%			0.8%	2.2%	1.8%
EXPENDITURES						
General Repairs district-wide (annual)	200,000	36,920	163,080	167,676		
District-wide concrete "flags" (annual)	55,000	5,293	49,707	29,270		
WBHS Stadium Track & Field Turf Replacement	-	(1,067,230)	1,067,230	140,030		
WBHS Roofing project	-	(663,996)	663,996	7,600		
Doherty Asphalt reconstruction project	-	-	-	280,594		
WBHS Concrete driveway entrances	-	-	-	57,000		
Gretchko Roof Replacement	-	-	-	681,293		
District-wide HVAC/Energy Conservation Improvements:	-	-	-			
Boiler Replacement Roosevelt Elementary	-	-	-	149,395		
Boiler Replacement Sheiko Elementary	-	-	-	87,505		
Boiler Addition WBHS Pool	-	-	-	109,287		
Chiller Replacement Scotch Elementary	-	-	-	169,723		
District Energy Management System upgrades	-	-	-	62,126		
District HVAC Bond Projects Design Fees	-	-	-	48,417		
WBHS Phase I HVAC project (w/ bond)	347,271	132,150	215,121			
Sheiko Pre-Purchase plus HVAC project (w/ bond)	772,596	656,944	115,652			
Doherty Pre-Purchase plus HVAC project (w/ bond)	770,760	701,105	69,655			
Transportation building HVAC upgrades renovation (w/ bond)	182,348	135,996	46,352			
Gretchko HVAC project (w/ bond)	-	-	-			
Scotch HVAC project (w/ bond)	-	-	-			
Roosevelt HVAC project (w/ bond)	-	-	-			
Special Consultants (district roofs assessment)	19,800	19,800	-			
Special Consultants (HVAC commissioning)	35,000	35,000	-			
Taxes Abated	3,000	-	3,000	7,318		
Advertising Expense	-	(800)	800	1,307		
Prior Year Expenditures	-	-	-		2,446,573	2,360,679
SUB-TOTAL EXPENDITURES	2,385,775	(8,818)	2,394,593	1,998,541	2,446,573	2,360,679
OPERATING SURPLUS (DEFICIT)	(168,512)	69,554	(238,066)	139,133	(325,023)	(285,642)
ENDING FUND BALANCE	\$ (251,206)	\$ (168,512)	\$ (82,694)	\$ 155,372	\$ 16,239	\$ 341,262