WEST BLOOMFIELD SCHOOL DISTRICT

2015 - 2016 BUDGET – ALL FUNDS

June 22, 2015

WEST BLOOMFIELD
SCHOOL DISTRICT

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

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

2015-16 Budget - Table of Contents

WEST BLOOMFIELD SCHOOL DISTRICT

PROPOSED BUDGET 2015-16
6/22/15

6-22-15 REVISED GENERAL FUND BUDGET CALCULATION

2015-16 SCHOOL YEAR

(BASED ON ASSUMPTIONS; WITH PROPOSED BUDGET REDUCTIONS)

General Fund	Revised 2015-16	Change 2015-16	Amend #2 2014-15
Beginning Fund Balance	$424,280	-$886,738	$1,311,018
Revenues	60,915,736	-2,423,513	63,339,249
Expenditures before budget reductions	64,159,380	-66,607	64,225,987
Operating Deficit before budget reductions	-3,243,644	-2,356,906	-886,738
Budget Reductions	-3,449,232	-3,449,232	
Operating Surplus (Deficit)	205,588	1,092,326	-886,738
Ending Fund Balance	**$629,868**	**$205,588**	**$424,280**
Ending Fund Balance %	**1.04%**	**.38%**	**0.66%**

MILLAGE RATES SUPPORTING GENERAL FUND

	2015-16	Change	2014-15
Operating Non-Homestead	17.9766	.1169	17.8597

Due to successful millage renewal Feb. 2014 a reduction in the Headlee rollback penalty will generate +$40,000 in revenue

	2015-16	Change	2014-15
Operating Homestead (Hold Harmless)	3.5092	-.3236	3.8328

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

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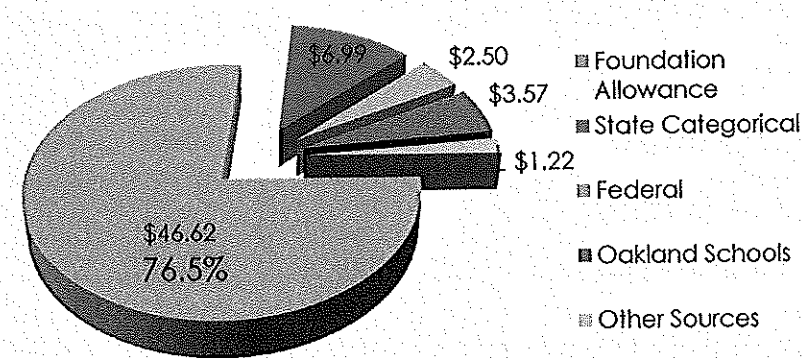
REVENUE $60.9 MILLION



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REVENUE BUDGET ASSUMPTIONS

Pupil Count	2015-16	2014-15	2013-14
Projection	5,378	5,711	6,027
Net Change	**-333**	**-316**	**-323**

Foundation	2015-16	2014-15	2013-14
	$8,801	$8,726	$8,676
Net Change	**$75**	**$50**	**$30**

Categoricals Continue: Data Collection $25; Hold Harmless Guarantee $18; Tech Infrastructure $6.

Combined Effect of pupil count and Foundation allowance is **-$2.48 million** in revenue. Other miscellaneous adjustments to revenue net out to another **+$60K**

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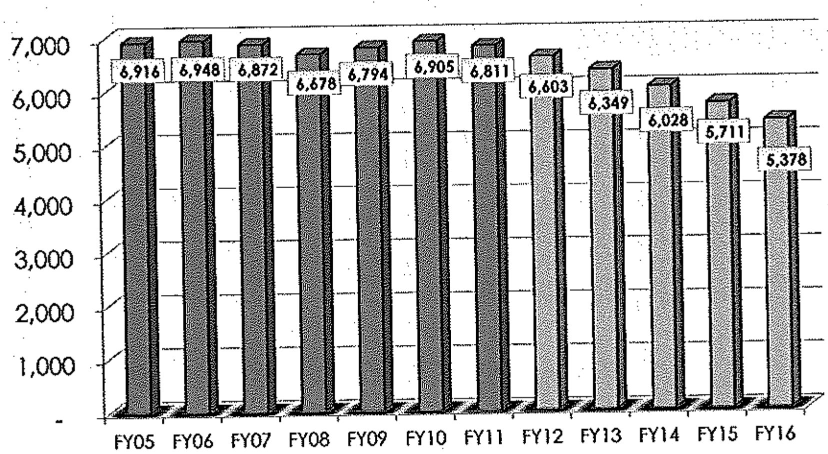
FUNDED PUPIL FTE'S
5-YEAR TREND
-300 PER YEAR



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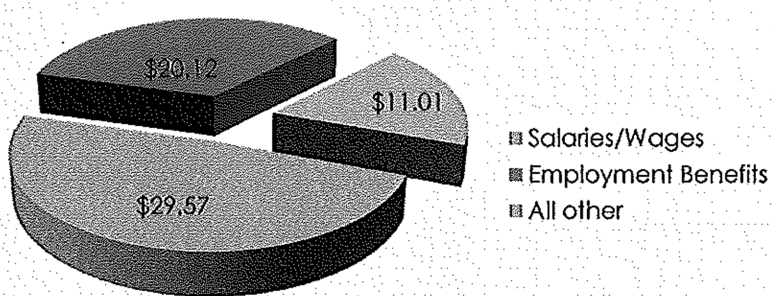
EXPENDITURES $6.7 MILLION



Personnel Costs (Salaries + Benefits) = 81.9%

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FY 2015-16 BUDGET MODIFICATIONS

Description	FTE's	Savings
Teachers K-5, district-wide	-2	$207,138
Teachers – Elementary Specials district-wide	-.75	77,677
Teachers – Reading Consultants district-wide	-1	103,569
Teachers grades 6-8, district-wide	-7.8	807,838
Teachers grades 9-12	-7.2	745,697
Guidance Counselors grades 9-12	-0.5	51,785
Admin Support – Curriculum Spec	-0.6	62,141
Administration – Reclass Deputy Super to Exec Director		14,132
Reduce Substitute Teacher Costs for PD/Bldg Meetings		100,000

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FY 2015-16 BUDGET MODIFICATIONS, CONT.

Description	FTE's	Savings
Special Ed Resource Room Teachers	-2.5	$258,923
Special Ed Self-contained Teachers	-1	103,569
School Social Workers	-1.5	155,354
Special Ed Paraprofessionals Resource Room	-7	196,000
Special Ed Paraprofessionals Self-contained	-9.5	266,000

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FY 2015-16 BUDGET MODIFICATIONS, CONT.

Description	FTE's	Savings
Clerical Personnel 6-12 bldg. level	-2.4	$120,027
Media Techs/Bookroom grades 6-12	-2.85	99,750
Security Personnel Elementary level & WBHS	-2.25	79,633
TOTAL BUDGET REDUCTIONS	-48.85	$3,449,232

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10-YEAR HISTORY OF BUDGET CUTS

School Fiscal	FTE's	Cost Savings	Notable
2006-07	-32	-$3.2m	
2007-08	-24.5	-$1.4m	
2008-09	-19	-$2.3m	
2009-10	-60	-$4.8m	Sec. 20j Funding: -$1.8m annually
2010-11	-39.5	-$3m	Imposed labor contract
2011-12	-36.4	-$3m	Employees begin paying 20% health ins.
2012-13	-9.7	-$3.3m	Outsourced custodial & transportation
2013-14	-29	-$2.7m	Closed Ealy; outsourced IT
2014-15	-60	-$4.3m	Outsourced food service
2015-16	-48.9	-$3.4m	
CUMULATIVE	**-359**	**-$31.4m**	**AVERAGES -35.9 FTE's / -$3.1m per year**

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HISTORY OF BUDGET CUTS, CONT.

- In addition to reducing staff, nearly every year there have been budget reductions to:
  - Supplies & Materials
  - Contracted/Purchased Services
  - Substitute Employee Expense
  - Employee Overtime
  - Athletics/Student Activities

  - From the period 2006-07 through 2015-16 359 positions have been eliminated
  - Cumulative budget cuts for that period average $3.1 million per year

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DISTRICT FUND BALANCE

- The budget assumptions and budget adjustments recommended for 2014-15 Amendment #2 and for 2015-16 Proposed budget project an ending fund balance of 1.04% for 2015-16.
- If the $1.95 million purchase agreement for the former Ealy School site closes before 6/30/16 the fund balance would improve from 1.04% to 4.25% for 2015-16 based on said assumptions.

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PROPOSED SPECIAL EDUCATION
"STEPS" EI CENTER PROGRAM BUDGET CALCULATION
2015-16 SCHOOL YEAR

Center Prg Fund	Proposed 2015-16	Change 2015-16	Amended 2014-15
Beginning Fund Balance	$ -0-	-	$ -0-
Revenues	677,625	-	677,625
Expenditures	677,625	-	677,625
Operating Surplus (Deficit)	$ -0-	-	$ -0-
Ending Fund Balance	**$ -0-**	-	**$ -0-**

Note: Similar to Grant-funded programs with unique dedicated funding source(s); this budget is "rolled over" and adjusted via the budget amendment process

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PROPOSED FOOD SERVICE FUND BUDGET CALCULATION
2015-16 SCHOOL YEAR

Food Service Fund	Proposed 2015-16	Change 2015-16	Projected 2014-15
Beginning Fund Balance	$ -0-	-40,477	$ 40,477
Revenues	**1,696,096**	**61,555**	1,634,541
Expenditures	1,666,096	**-64,489**	1,730,585
Operating Surplus (Deficit)	**30,000**	**126,044**	- 96,044
Aramark Subsidy	**-0-**	**-28,051**	**28,051**
Transfer (to) from General Fund	**(27,516)**	**-27,516**	27,516
Ending Fund Balance	**$ 2,484**	**2,484**	**$ -0-**

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PROPOSED COMMUNITY SERVICE FUND BUDGET CALCULATION
2015-16 SCHOOL YEAR

Center Program Fund	Proposed 2015-16	Change 2015-16	Amended 2014-15
Beginning Fund Balance	$ -0-	-	$ -0-
Revenues	2,061,634	-	2,061,634
Expenditures	1,911,634	-	1,911,634
Operating Surplus (Deficit)	**150,000**	-	**150,000**
Transfer out to General Fund	150,000	-	150,000
Ending Fund Balance	**$ -0-**	-	**$ -0-**

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PROPOSED DEBT RETIREMENT FUND BUDGET CALCULATION

2015-16 SCHOOL YEAR

Debt Retirement Fund	Proposed 2015-16	Change 2015-16	Amended 2014-15
Beginning Fund Balance	**$1,029,065**	**$ 154,173**	$ 874,892
Revenues	**13,656,201**	-12,808,417	**26,464,618**
Expenditures	13,628,445	**-12,682,000**	26,310,445
Operating Surplus (Deficit)	**27,756**	- 126,417	**154,173**
Ending Fund Balance	**$1,056,821**	**27,756**	**$1,029,065**
Ending Fund Balance as % of Expenditures	**6.3%**		**3.9%**

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MILLAGE RATE SUPPORTING DEBT SERVICE FUND

	2015-16	Change	2014-15
Debt Service	**7.5**	**-0.4**	**7.9**

A projection for debt service millage rates in future school years can be found on the debt service fund page of the budget book.

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PROPOSED BUILDING & SITE SINKING FUND BUDGET CALCULATION
2015-16 SCHOOL YEAR

Debt Retirement Fund	Proposed 2015-16	Change 2015-16	Budget 2014-15
Beginning Fund Balance	$219,621	**$ 407,283**	$ 626,904
Revenues	2,119,302	47,550	2,071,752
Expenditures	-2,333,432	-145,603	2,479,035
Operating Surplus (Deficit)	- 214,130	-193,153	-407,283
Ending Fund Balance	**$ 5,491**	$-214,130	**$219,621**

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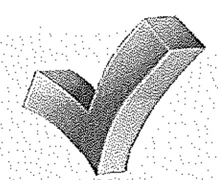
HOW DO I KNOW THE BSSF MONEY WILL BE SPENT AS PROMISED?



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 2015-16 (YEAR 3)

General Repairs District-wide	$140,000
Concrete Repairs District-wide	$ 31,050
WBHS Asphalt Reconstruction	$1,569,012
AMS partial roofing replacement	$530,020
Sheiko Carpeting replacement project	$63,350
Total Budgeted Projects	$2,333,432

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MILLAGE RATE SUPPORTING BUILDING & SITE SINKING FUND

	2015-16	Change	2014-15
Sinking Fund All Properties	**1.2453**	**-.0047**	**1.2500**

THE END

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Revenue vs. Expenditures

(in $ millions)

	Revenue	Expenditures	Surplus (Deficit)	Ending Fund Balance	Fund Balance % of budget
2015-16 budgeted	$ 60.92	$ 60.71	$ 0.21	$ 0.63	1.0%
2014-15 budgeted	$ 63.34	$ 64.23	$ (0.89)	$ 0.42	0.7%
2013-14 actual	$ 61.94	$ 63.50	$ (1.56)	$ 1.31	2.1%
2012-13 actual	$ 64.25	$ 63.20	$ 1.06	$ 2.87	4.5%
2011-12 actual	$ 67.25	$ 65.99	$ 1.26	$ 1.81	2.7%
2010-11 actual	$ 70.85	$ 68.58	$ 2.27	$ 0.55	0.8%
2009-10 actual	$ 70.10	$ 73.53	$ (3.44)	$ (1.72)	-2.3%
2008-09 actual	$ 70.14	$ 73.64	$ (3.50)	$ 1.72	2.3%
2007-08 actual	$ 71.99	$ 71.83	$ 0.16	$ 5.21	7.3%
2006-07 actual	$ 72.92	$ 72.35	$ 0.58	$ 5.06	7.0%
2005-06 actual	$ 71.40	$ 72.60	$ (1.21)	$ 4.48	6.2%
2004-05 actual	$ 69.58	$ 70.36	$ (0.78)	$ 5.68	8.1%

Funded Pupil FTE's per State Aid Status Report

	Funded FTE's	change from last year
Projected 2015-16	5,378	(333)
2014-15	5,711	(317)
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)
2006-07	6,872	(76)
2005-06	6,948	32
2004-05	6,916	97

Foundation Allowance

	Dollars per pupil	$ change from last year	% change from last year
2015-16	$ 8,801	$ 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%
2006-07	$ 9,012	$ 210	2.4%
2005-06	$ 8,802	$ 175	2.0%
2004-05	$ 8,627	$ -	0.0%

Revenue Sources	% of total revenue	2015-16	2014-15	$ change from last year	% change from last year
Foundation Allowance	76.5%	$ 46,619,949	$ 49,087,734	$ (2,467,785)	-5.0%
State Categorical Revenue	11.5%	$ 6,993,729	$ 6,779,095	$ 214,634	3.2%
Sub-total Foundation Revenue + State Categorical	88.0%	$ 53,613,678	$ 55,866,829	$ (2,253,151)	-4.0%
All Other Revenue	12.0%	7,302,058	7,472,420	(170,362)	-2.3%
Total	100.0%	$ 60,915,736	$ 63,339,249	$ (2,423,513)	-3.8%

Expenditures	% of total expenditures	2015-16	2014-15	$ change from last year	% change from last year
Salaries	48.7%	$ 29,570,660	$ 31,732,375	$ (2,161,715)	-6.8%
Employment Benefits	33.1%	$ 20,120,879	$ 21,139,055	$ (1,018,176)	-4.8%
Sub-total Personnel Costs	81.9%	$ 49,691,539	$ 52,871,430	$ (3,179,891)	-6.0%
Non-personnel costs	18.1%	$ 11,018,609	$ 11,354,557	$ (335,948)	-3.0%
Total Expenditures	100.0%	$ 60,710,148	$ 64,225,987	$ (3,515,839)	-5.5%

Employee Benefits	As a % of total salaries	2015-16	2014-15	$ change from last year	% change from last year
Retirement Expense	36.4%	$ 10,775,192	$ 10,693,979	$ 81,213	0.8%
Health Insurance	18.7%	$ 5,539,039	$ 5,826,460	$ (287,421)	-4.9%
Social Security (FICA)	7.6%	$ 2,250,106	$ 2,415,249	$ (165,143)	-6.8%
Dental Insurance	2.0%	$ 605,111	$ 599,219	$ 5,892	1.0%
Other: Insurance Opt out/Tuition reimb./Mileage	1.4%	$ 407,393	$ 418,203	$ (10,810)	-2.6%
Vision	0.3%	$ 98,978	$ 98,014	$ 964	1.0%
Disability	0.2%	$ 68,885	$ 68,218	$ 667	1.0%
Life Insurance	0.2%	$ 47,459	$ 46,997	$ 462	1.0%
Sick/Vaca/TSA	0.1%	$ 23,452	$ 23,452	$ -	0.0%
Employer-paid Daycare	0.1%	$ 32,114	$ 32,114	$ -	0.0%
Attendance Incentive	0.1%	$ 18,149	$ 18,149	$ -	0.0%
Other Insurance	0.0%	$ 8,061	$ 8,061	$ -	0.0%
Voluntary Severance Incentive	0.0%	$ -	$ 644,000	$ (644,000)	-100.0%
Unemployment Compensation	0.5%	$ 145,836	$ 145,836	$ -	0.0%
Workers Compensation	0.3%	$ 94,624	$ 94,624	$ -	0.0%
Employee Annuity Third Party Administrator	0.0%	$ 6,480	$ 6,480	$ -	0.0%
Total Employment Benefits	68.0%	$ 20,120,879	$ 21,139,055	$ (1,018,176)	-4.8%

WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND REVENUES

	Proposed Budget 2015-16	Increase (Decrease) 2015-16	Amendment #2 Budget 2014-15	Actual Revenue 2013-14	Actual Revenue 2012-13	Actual Revenue 2011-12
TOTAL PUPIL FTE's per STATE AID STATUS REPORT, GENERAL + SPECIAL ED	5,378	(333)	5,711	6,027	6,350	6,603
			(316)	(323)	(253)	(209)
FOUNDATION ALLOWANCE - GENERAL EDUCATION						
Funded Pupil FTE's	5,107	(333)	5,440	5,767	6,085	6,361
Foundation Allowance Dollars per Pupil	$ 8,801	$ 75	$ 8,726	$ 8,676	$ 8,646	$ 8,646
Local Taxes - Non-Homestead Properties Millage	6,362,556	200,221	6,162,335	6,119,581	6,168,579	6,404,461
Local Taxes - Homestead Properties Hold Harmless Millage	4,726,712	(325,217)	5,051,929	5,286,746	5,624,967	5,969,248
State Aid	33,145,610	(2,363,114)	35,508,724	37,608,254	39,820,942	41,722,932
ARRA/Edujobs Federal Stabilization Funding	-	-	-	-	-	70,880
SUB-TOTAL FOUNDATION ALLOWANCE-GENERAL ED	44,234,878	(2,488,110)	46,722,988	49,014,581	51,614,488	54,167,521
	(429)					
	8,662		8,589			
SPECIAL EDUCATION FUNDING - General Fund						
Funded Pupil FTE's	271	-	271	261	265	242
State Aid Section 51	4,042,759	69,166	3,973,593	3,622,156	3,808,250	3,689,659
PA 18 County Special Ed Millage via Oakland Schools	3,408,313	150,000	3,258,313	2,020,696	1,771,731	2,104,059
Federal IDEA Flow through Grants via Oakland Schools	1,296,166	-	1,296,166	1,204,704	1,350,696	1,334,743
Federal Pre-school IDEA Flow through Grants via Oakland Schools	30,980	-	30,980	22,607	37,409	38,495
Federal ARRA IDEA Flow through Grants via Oakland Schools	-	-		-	-	94,350
SUB-TOTAL SPECIAL EDUCATION FUNDING	8,778,218	219,166	8,559,052	6,870,163	6,968,086	7,261,306
STATE REVENUE: CATEGORICAL FUNDING & OTHER						
Section 22a Hold Harmless	95,676	(5,924)	101,600	107,216	-	-
Section 22i Tech Infrastructure Readiness (via ISD)	32,268	(272,303)	304,571	123,797		
Section 22j Performance-based	-		-	180,572	253,979	-
Section 22f Best Practices		(285,555)	285,555	313,392	330,173	660,273
Section 107 Adult Education	166,880		166,880	176,017	164,502	164,611
Section 61 Vocational Education	72,500		72,500	1,692	93,819	123,763
Section 147A MPSERs Cost Offset Funding	448,890	(32,088)	480,978	473,883	1,501,214	791,411
Section 147C MPSERs Cost Offset Funding	3,802,270	856,027	2,946,243	1,753,361		
Section 147D MPSERs Cost Offset Funding	-	(85,738)	85,738	-		
Section 152 Data Collection	134,359	(8,319)	142,678	149,120	155,749	143,689
Other Miscellaneous Categorical Funding - First Robotics	4,500		4,500	1,500	7,806	-
Prior Year State Aid and/or Accounting Adjustments	65,000	14,693	50,307	-	63,308	462,964
Great Start Readiness via Oakland Schools	528,698		528,698	454,131	215,098	183,600
SUB-TOTAL STATE CATEGORICAL & OTHER	5,351,041	180,793	5,170,248	3,734,681	2,785,648	2,530,311
OTHER FEDERAL REVENUE						
Title I	511,757		511,757	385,092	524,903	465,148
Title II	150,075		150,075	130,423	142,139	150,181
Title III	115,207		115,207	53,535	70,869	115,308
Medicaid Program Funding via Oakland Schools	350,000	955	349,045	296,134	236,733	722,595
SUB-TOTAL OTHER FEDERAL	1,127,039	955	1,126,084	865,184	974,644	1,453,232
OTHER LOCAL REVENUE						
Other Tax Revenues plus interest	100,000	334	99,666	41,991	57,536	25,296
Investment Earnings	2,000		2,000	-	5,027	7,667
Athletics & Extracurricular Gate Receipts	39,551	(2,449)	42,000	41,527	41,031	46,295
Athletics & Extracurricular Pay to Participate	233,539	(14,461)	248,000	245,818	259,027	273,465
Field Trips & Transportation donations	28,096		28,096	28,068	27,313	10,827
Beverage Consortium Revenue	10,000	(660)	10,660	10,660	11,084	11,334
Sale of Surplus School District Equipment	10,000	(6,000)	16,000	2,954	20,154	29,658
Other Miscellaneous Sources	110,000	(10,000)	120,000	76,761	138,742	84,157
SUB-TOTAL OTHER LOCAL	533,187	(33,235)	566,422	447,779	559,914	488,699

WEST BLOOMFIELD SCHOOL DISTRICT
GENERAL FUND REVENUES

	Proposed Budget 2015-16	Increase (Decrease) 2015-16	Amendment #2 Budget 2014-15	Actual Revenue 2013-14	Actual Revenue 2012-13	Actual Revenue 2011-12
REVENUE FROM INDIRECT COSTS CHARGED TO PROGRAMS						
Special Ed Center Programs	88,013		88,013	352,966	450,981	473,475
Community Education Indirect Costs & Facilities Rentals	150,000		150,000	165,981	268,491	252,137
Food Service Program Indirect Costs	-	(105,088)	105,088	17,500	95,000	105,847
SUB-TOTAL INDIRECT COSTS	238,013	(105,088)	343,101	536,447	814,472	831,459
TUITION-BASED PROGRAMS						
Summer School Program	72,425		72,425	85,825	85,943	75,851
Special Ed Post-secondary Transitions Center	30,398		30,398	29,889	56,079	52,939
Special Ed Henry Ford Hospital Project Search	41,410		41,410	57,490	58,404	-
Special Ed AI Program	208,080	(200,000)	408,080	-	-	-
Miscellaneous Other	-				-	27,318
Adult Education	36,462		36,462	32,603	38,588	57,562
SUB-TOTAL TUITION-BASED	388,775	(200,000)	588,775	205,807	239,014	213,670
ADULT EDUCATION PROGRAM						
Federal Adult Basic Ed Instruction Grant	70,000		70,000	67,500	85,000	86,800
Federal Adult Ed English Grant	30,000		30,000	36,000	40,000	43,400
Other	1,000		1,000	1,000	1,000	1,000
SUB-TOTAL ADULT ED	101,000	-	101,000	104,500	126,000	131,200
VOCATIONAL EDUCATION PROGRAM						
Vocational Education County Millage via Oakland Schools	127,414	2,007	125,407	125,407	118,337	118,337
Transportation Subsidy via Oakland Schools	36,172		36,172	35,995	54,021	55,267
SUB-TOTAL VOCATIONAL ED	163,586	2,007	161,579	161,402	172,358	173,604
GRAND TOTAL - GENERAL FUND REVENUE	$ 60,915,736	$ (2,423,513)	$ 63,339,249	$ 61,940,544	$ 64,254,624	$ 67,251,002
Percentage Increase (Decrease)		-3.8%	2.3%	-3.6%	-4.5%	-5.1%

GENERAL FUND SUMMARY

PP. #		FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
20	ELEMENTARY BASIC INSTRUCTION	102.5	106.3	$ 11,742,130	$ (231,588)	$ 11,973,718	$ 13,338,099	$ 13,774,654	$ 14,210,678
21	MIDDLE SCHOOL BASIC INSTRUCTION	51.2	59.0	6,255,282	(709,927)	6,965,209	7,198,731	6,993,377	7,211,933
22	HIGH SCHOOL BASIC INSTRUCTION	64.9	72.1	7,855,794	(617,715)	8,473,509	8,713,423	8,567,750	8,316,395
23	VOCATIONAL EDUCATION WBHS	6.6	6.6	813,445	11,761	801,684	689,494	749,770	796,183
24	OAKLAND EARLY COLLEGE	9.1	9.1	1,349,347	20,345	1,329,002	1,283,271	1,216,106	1,174,465
25	OAKLAND SCHOOLS TUITION-BASED PROGRAMS	0.9	0.9	498,291	1,442	496,849	461,804	450,052	236,757
26	INTERNATIONAL ACADEMY	1.0	1.0	284,044	266	283,777	282,335	273,898	291,639
27	GUIDANCE COUNSELORS	9.5	10.0	1,258,134	(28,786)	1,286,920	1,185,517	1,170,855	1,143,664
28	MEDIA CENTERS PROGRAM	10.4	13.3	920,494	(175,853)	1,096,347	1,054,860	1,164,633	1,175,151
29-30	SPECIAL EDUCATION	73.1	94.6	6,743,765	(809,654)	7,553,419	7,740,442	7,367,876	7,411,107
31	AUTISTICALLY IMPAIRED SPECIAL EDUCATION	23.9	23.9	1,734,112	27,403	1,706,709	-	-	-
32-33	IDEA SPECIAL EDUCATION	11.6	10.6	1,327,146	-	1,327,146	1,227,311	1,388,105	1,467,588
34	TRANSITIONS SPECIAL EDUCATION	10.4	10.4	606,100	25,775	580,325	543,602	520,188	510,910
35	PROJECT SEARCH SPECIAL EDUCATION	1.0	1.0	140,829	2,440	138,389	113,674	129,760	128,541
36	ESL EDUCATION	16.0	16.0	712,778	12,073	700,705	587,322	562,433	587,567
37	MANDARIN CHINESE PROGRAM	4.0	4.0	92,987	37,431	55,556	-	-	-
38	TITLE I GRANT	4.8	4.8	509,257	-	509,257	385,091	524,904	467,179
39	TITLE II GRANT	0.0	0.4	150,075	-	150,075	130,421	142,138	150,908
40	TITLE III GRANT	0.0	0.0	115,207	-	115,207	53,535	70,869	115,309
41	GREAT START READINESS PROGRAM	12.3	12.3	531,198	-	531,198	454,132	215,097	183,599
42	SUMMER SCHOOL PROGRAM	15.0	15.0	61,884	775	61,109	59,826	57,520	55,143
43	NON-PUBLIC SCHOOL INSTRUCTION	4.2	4.2	244,367	4,249	240,118	257,073	259,253	249,631
44	ADULT EDUCATION PROGRAM	12.4	12.4	304,342	-	304,342	314,854	329,090	353,372
45	OTHER MISCELLANEOUS GRANTS	0.0	0.0	36,828	(272,243)	309,071	125,297	5,250	113,041
46	ATHLETICS-STUDENT ACTIVITIES	2.5	2.5	1,074,370	13,382	1,060,988	1,022,316	999,121	993,787
47	CURRICULUM & INSTRUCTION	4.5	5.1	948,795	(64,488)	1,013,283	966,436	893,797	954,609
48	INSTRUCTIONAL TECHNOLOGY	1.3	1.3	1,162,712	(10,736)	1,173,448	1,321,899	1,226,668	1,191,235
49	SCHOOL ADMINISTRATION	33.5	35.9	3,511,857	(57,908)	3,569,765	3,411,299	3,554,584	3,472,597
50	SUPERINTENDENT & SCHOOL BOARD	2.0	2.0	753,443	7,756	745,687	879,509	595,170	635,139
51	COMMUNITY RELATIONS	1.0	1.0	152,234	1,974	150,260	135,337	149,398	158,415
52	HUMAN RESOURCES	4.0	4.0	519,188	(5,306)	524,494	501,230	491,032	458,251
53	BUSINESS OFFICE	6.0	6.0	745,970	(19,618)	765,588	753,631	702,809	704,335
54	PUPIL TRANSPORTATION	0.0	0.0	2,627,391	59	2,627,332	2,473,332	2,567,071	3,725,235
55	MAINTENANCE & CUSTODIAL	6.0	6.0	2,323,075	(5,830)	2,328,905	2,289,331	2,546,061	3,529,166
56-57	UTILITIES			1,329,834	42,000	1,287,834	1,566,846	1,368,569	1,411,946
58	CROSSING GUARDS & SECURITY	12.0	14.3	336,204	(73,569)	409,773	382,964	224,029	217,910
59	AUDITORIUM	1.5	1.5	134,543	2,257	132,286	129,192	144,612	132,808
60	OTHER DISTRICT LEVEL COSTS			802,702	(644,000)	1,446,702	1,466,129	1,800,786	2,053,373
	GRAND TOTAL GENERAL FUND EXPENDITURES	519.1	567.4	$ 60,710,148	$ (3,515,833)	$ 64,225,987	$ 63,499,565	$ 63,197,286	$ 65,990,649
		-48.3							

ELEMENTARY BASIC INSTRUCTION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Elementary Teacher Salaries - Roosevelt	17.6	17.6	1,249,586		1,249,586	1,237,888	1,177,798	1,254,496
Elementary Teacher Salaries - Scotch	27.7	28.7	1,800,626	(65,637)	1,866,263	1,973,154	1,947,645	1,788,649
Elementary Teacher Salaries - Sheiko	23.4	24.4	1,532,589	(65,637)	1,598,226	1,801,171	1,429,695	1,470,031
Elementary Teacher Salaries - Ealy	-	-	-		-	-	1,234,379	1,324,700
Elementary Teacher Salaries - Doherty	18.9	19.6	1,250,134	(49,228)	1,299,362	1,625,553	1,254,194	1,289,450
Elementary Teacher Salaries - Gretchko	15.0	16.0	1,002,349	(65,637)	1,067,986	1,296,671	1,300,049	1,320,147
Supplemental Pay Contracts/Addl. Stipends	-		52,673	(4,096)	56,769	53,305	67,170	75,411
Substitute Teacher Employees	-		54,635		54,635	57,358	102,649	85,301
Paraprofessionals - Instructional Support	-	-	15,930		15,930	121,915	118,381	104,752
SUB-TOTAL SALARIES AND/OR WAGES	102.5	106.3	6,958,522	(250,235)	7,208,757	8,167,015	8,631,960	8,712,937
	(3.8)							
EMPLOYMENT BENEFITS								
Retirement			2,513,473	98,709	2,414,764	2,460,202	2,310,640	2,053,206
Health Insurance			1,191,017	(23,601)	1,214,618	1,440,733	1,521,088	2,113,041
Social Security (FICA)			534,178	(18,758)	552,936	602,514	644,475	650,712
Dental Insurance			140,625	1,392	139,233	158,912	159,366	182,914
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			94,737	(1,631)	96,368	109,708	81,635	35,699
All Other:								
Vision Insurance			26,161	259	25,902	29,449	26,807	27,930
Long-term Disability			19,380	192	19,188	23,670	25,264	26,641
Life Insurance			8,304	85	8,219	9,434	9,694	12,955
Sick/Vaca/TSA			-			7,407		
Employer-paid Daycare			8,360		8,360	19,570	21,782	16,374
Attendance Incentive			7,745		7,745	8,649	8,145	5,850
Other Insurance			1,448		1,448	1,504	1,484	1,410
SUB-TOTAL EMPLOYMENT BENEFITS			4,545,428	56,647	4,488,781	4,871,752	4,810,380	5,126,732
SUB-TOTAL PERSONNEL COSTS	102.5	106.3	11,503,950	(193,588)	11,697,538	13,038,767	13,442,340	13,839,669
	(3.8)							
PURCHASED SERVICES								
Substitute Teachers - Contracted			69,340	(55,000)	124,340	132,184	149,204	162,621
Substitute Paraprofessionals - Contracted			-		-	-	1,141	93
Teacher Education Plan (TEP) Reimbursements			25,000		25,000	25,000	41,112	41,112
Professional Development/Mileage/Other			4,010		4,010	3,896	4,914	4,291
Communication Expense			2,796		2,796	2,631	2,019	2,049
Copier Expense			46,309	17,000	29,309	28,840	25,067	34,480
SUB-TOTAL PURCHASED SERVICES			147,455	(38,000)	185,455	192,551	223,457	244,646
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			48,725		48,725	62,246	61,551	79,837
Textbooks			42,000		42,000	44,535	47,306	46,526
SUB-TOTAL SUPPLIES AND/OR MATERIALS			90,725	-	90,725	106,781	108,857	126,363
OTHER EXPENDITURES								
				-				
				-				
SUB-TOTAL OTHER EXPENDITURES			-	-	-	-	-	-
TOTAL EXPENDITURES			11,742,130	(231,588)	11,973,718	13,338,099	13,774,654	14,210,678

MIDDLE SCHOOLS BASIC INSTRUCTION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Middle School Teacher Salaries - AMS	26.0	29.9	1,852,438	(255,984)	2,108,422	2,288,794	2,348,098	2,309,311
Middle School Teacher Salaries - OLMS	24.9	28.8	1,751,139	(255,984)	2,007,123	2,070,402	2,008,221	2,085,833
Supplemental Pay Contracts/Addl. Stipends			43,150		43,150	44,031	44,645	48,428
Substitute Teacher Employees			30,350		30,350	33,647	42,794	39,112
Paraprofessionals	0.3	0.3	6,440		6,440	12,551	13,683	14,860
SUB-TOTAL SALARIES AND/OR WAGES	51.2	59.0	3,683,517	(511,968)	4,195,485	4,449,425	4,457,441	4,497,544
	(7.8)							
EMPLOYMENT BENEFITS								
Retirement			1,341,598	(62,544)	1,404,142	1,332,042	1,196,959	1,066,873
Health Insurance			658,532	(75,968)	734,500	777,372	746,100	1,017,461
Social Security (FICA)			282,501	(39,016)	321,517	327,244	332,449	337,441
Dental Insurance			71,979	713	71,266	76,179	72,393	82,114
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			38,218	(3,393)	41,611	49,472	30,677	21,881
All Other:								
Vision Insurance			10,694	106	10,588	12,825	11,437	12,071
Long-term Disability			10,126	100	10,026	11,916	11,954	12,424
Life Insurance			4,341	43	4,298	4,510	4,487	5,853
Sick/Vaca/TSA			-					
Employer-paid Daycare			5,680		5,680	2,157	1,699	577
Attendance Incentive			2,950		2,950	3,350	2,950	1,750
Other Insurance			800		800	816	868	988
SUB-TOTAL EMPLOYMENT BENEFITS			2,427,419	(179,959)	2,607,378	2,597,883	2,411,973	2,559,433
SUB-TOTAL PERSONNEL COSTS	51.2	59.0	6,110,936	(691,927)	6,802,863	7,047,308	6,869,414	7,056,977
	(7.8)							
PURCHASED SERVICES								
Substitute Teachers - Contracted			37,623	(30,000)	67,623	57,999	32,853	60,806
Substitute Paraprofessionals - Contracted			-					
Teacher Education Plan (TEP) Reimbursements			20,000		20,000	20,000	18,016	18,016
Professional Development/Mileage/Other			2,450		2,450	2,278	1,568	1,955
Communication Expense			2,500		2,500	2,513	1,218	803
Copier Expense			31,500	12,000	19,500	18,378	15,088	20,345
SUB-TOTAL PURCHASED SERVICES			94,073	(18,000)	112,073	101,168	68,743	101,925
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			33,273		33,273	30,298	33,199	32,368
Textbooks			17,000		17,000	19,957	22,021	20,663
SUB-TOTAL SUPPLIES AND/OR MATERIALS			50,273	-	50,273	50,255	55,220	53,031
OTHER EXPENDITURES								
			-					
			-					
SUB-TOTAL OTHER EXPENDITURES			-	-	-	-	-	-
TOTAL EXPENDITURES			6,255,282	(709,927)	6,965,209	7,198,731	6,993,377	7,211,933

HIGH SCHOOL BASIC INSTRUCTION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
High School Teacher Salaries	72.1	72.1	4,541,383	(472,586)	5,013,969	5,324,496	5,342,348	5,087,710
Supplemental Pay Contracts/Addl. Stipends			98,377		98,377	94,259	98,129	93,928
Substitute Teacher Employees			41,161		41,161	59,691	71,122	65,328
SUB-TOTAL SALARIES AND/OR WAGES	64.9	72.1	4,680,921	(472,586)	5,153,507	5,478,446	5,511,599	5,246,966
	(7.2)							
EMPLOYMENT BENEFITS								
Retirement			1,694,699	(24,001)	1,718,700	1,645,606	1,480,064	1,242,042
Health Insurance			710,378	(68,347)	778,725	776,595	761,166	1,015,608
Social Security (FICA)			359,293	(36,014)	395,573	406,743	414,280	395,131
Dental Insurance			80,938	801	80,137	75,100	80,028	87,721
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			48,743	(3,611)	52,354	59,444	58,273	38,774
All Other:								
Vision Insurance			13,003	129	12,874	15,419	14,300	13,922
Long-term Disability			12,744	126	12,618	14,681	15,241	14,624
Life Insurance			5,458	54	5,404	5,657	5,796	6,907
Sick/Vaca/TSA			-					
Employer-paid Daycare			2,393		2,393	3,422	2,287	11,786
Attendance Incentive			5,829		5,829	7,071	5,829	3,750
Other Insurance			924		924	868	928	936
SUB-TOTAL EMPLOYMENT BENEFITS			2,934,402	(130,863)	3,065,531	3,010,606	2,838,192	2,831,201
SUB-TOTAL PERSONNEL COSTS	64.9	72.1	7,615,323	(603,449)	8,219,038	8,489,052	8,349,791	8,078,167
	(7.2)							
PURCHASED SERVICES								
Substitute Teachers - Contracted			33,399	(21,000)	54,399	37,299	57,787	61,676
Substitute Paraprofessionals - Contracted			-					
Teacher Education Plan (TEP) Reimbursements			30,000		30,000	30,000	15,872	15,872
Scanning Services Student Records			4,000	(12,000)	16,000	2,450	3,962	-
Professional Development/Mileage/Other			1,500		1,500	1,543	1,508	1,411
Tuition Expense - Dual Enrollment			12,540		12,540	10,493	13,886	7,372
Other Purchased Services			6,400		6,400	6,599	2,242	6,055
Copier Expense			51,500	19,000	32,500	27,146	27,551	32,503
Graduation Ceremony Expenses			19,000		19,000	19,662	18,418	16,920
Repairs & Maint.			3,630		3,630	3,100	1,480	2,565
SUB-TOTAL PURCHASED SERVICES			161,969	(14,000)	175,969	138,292	142,706	144,374
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			46,630		46,630	55,720	51,000	61,982
Textbooks			31,872		31,872	30,359	24,253	31,872
SUB-TOTAL SUPPLIES AND/OR MATERIALS			78,502	-	78,502	86,079	75,253	93,854
OTHER EXPENDITURES								
Tuition Expense - Dual Enrollment			-					
Graduation Ceremony Expenses			-					
SUB-TOTAL OTHER EXPENDITURES			-	-	-	-	-	-
TOTAL EXPENDITURES			7,855,794	(617,449)	8,473,509	8,713,423	8,567,750	8,316,395

VOCATIONAL EDUCATION WBHS

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - WBHS	5.1	5.1	394,027		394,027	323,674	385,035	437,715
Teachers - Grant-funded	0.5	0.5	36,770		36,770	44,018	43,492	1,217
Paraprofessionals	1.0	1.0	16,450		16,450	18,046	16,199	15,152
SUB-TOTAL SALARIES AND/OR WAGES	6.6	6.6	447,247	-	447,247	385,738	444,726	454,084
EMPLOYMENT BENEFITS								
Retirement			166,060	10,723	155,337	105,816	109,147	108,348
Health Insurance			64,540	954	63,586	72,265	67,865	101,015
Social Security (FICA)			34,329		34,329	25,184	30,713	34,427
Dental Insurance			5,909	59	5,850	6,375	6,205	8,185
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			5,000	-	5,000	1,320	2,610	1,200
All Other:			-					
Vision Insurance			1,006	10	996	1,110	1,240	1,331
Long-term Disability			986	10	976	1,160	1,090	1,151
Life Insurance			458	5	453	478	460	602
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			24		24	48	48	48
SUB-TOTAL EMPLOYMENT BENEFITS			278,312	11,761	266,551	213,756	219,378	256,307
SUB-TOTAL PERSONNEL COSTS	6.6	6.6	725,559	11,761	713,798	599,494	664,104	710,391
PURCHASED SERVICES								
Substitute Teachers - Contracted			25,000		25,000	25,359	25,986	26,578
Data Evaluation Services			7,000		7,000	4,800	5,300	4,900
			32,000	-	32,000	30,159	31,286	31,478
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			12,400		12,400	11,515	11,692	12,929
Instructional Supplies - Grant Funded			43,486		43,486	48,326	42,688	41,385
			55,886	-	55,886	59,841	54,380	54,314
OTHER EXPENDITURES			-		-			
TOTAL EXPENDITURES			813,445	11,761	801,684	689,494	749,770	796,183

OAKLAND EARLY COLLEGE

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Principal	1.0	1.0	123,464		123,464	123,179	115,104	109,871
Clerical Support	1.0	1.0	43,069		43,069	42,550	42,224	36,504
Teachers - OEC	6.1	6.1	382,891		382,891	353,312	361,825	375,171
Guidance Counselor	0.8	0.8	50,348		50,348	64,182	60,996	55,996
Social Worker	0.2	0.2	21,153		21,153	51,612	50,420	-
SUB-TOTAL SALARIES AND/OR WAGES	9.1	9.1	620,925	-	620,925	634,835	630,569	577,542
EMPLOYMENT BENEFITS								
Retirement			238,722	16,453	222,269	189,517	169,686	136,507
Health Insurance			116,949	1,728	115,221	125,411	93,421	124,100
Social Security (FICA)			48,582	-	48,582	45,335	45,998	42,650
Dental Insurance			12,192	121	12,071	13,049	8,821	9,881
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			3,150	-	3,150	3,150	2,840	1,200
All Other:			-					
Vision Insurance			1,678	17	1,661	2,223	1,603	1,476
Long-term Disability			1,597	16	1,581	1,915	1,652	1,704
Life Insurance			992	10	982	1,019	920	1,072
Sick/Vaca/TSA			-					
Employer-paid Daycare			-		-	464	1,709	
Attendance Incentive			-					
Other Insurance			144		144	96	24	
SUB-TOTAL EMPLOYMENT BENEFITS			424,006	18,345	405,661	382,179	326,674	318,590
SUB-TOTAL PERSONNEL COSTS	9.1	9.1	1,044,931	18,345	1,026,586	1,017,014	957,243	896,132
PURCHASED SERVICES								
Contracted Substitute Teachers			9,000		9,000	8,278	2,718	1,483
Contracted Substitute Paras			500		500	682	371	
Professional Development/Mileage/Other			2,300		2,300	5,432	8,363	8,530
Communication Expense			1,050		1,050	1,074	949	980
Marketing Expense			15,000		15,000	18,225	9,999	9,774
Tuition Expense Dual Enrollment			260,000		260,000	218,191	224,893	240,002
Copier Expense			7,000	2,000	5,000	5,864	5,616	8,264
			294,850	2,000	292,850	257,746	252,909	269,033
SUPPLIES AND/OR MATERIALS			9,566		9,566	8,511	5,954	9,300
OTHER EXPENDITURES			-					
TOTAL EXPENDITURES			1,349,347	20,345	1,329,002	1,283,271	1,216,106	1,174,465

OAKLAND SCHOOLS TUITION-BASED PRGS
Oakland Opportunity Academy (OOA)
Virtual Learning Academy (VLAC)
Graduation Alliance

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teacher Consultant - Oakland Opportunity Academy	0.1	0.1	6,006		6,006	3,879		
Guidance Counselor	0.2	0.2	12,587		12,587			
Social Worker	0.6	0.6	31,729		31,729			
SUB-TOTAL SALARIES AND/OR WAGES	0.9	0.9	50,322	-	50,322	3,879	-	-
EMPLOYMENT BENEFITS								
Retirement			18,916	1,304	17,612	1,151		
Health Insurance			8,677	128	8,549			
Social Security (FICA)			3,849		3,849	395		
Dental Insurance			799	8	791			
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			1,350		1,350	1,350		
All Other:			-					
Vision Insurance			98	1	97			
Long-term Disability			97	1	96			
Life Insurance			41		41			
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			33,827	1,442	32,385	2,896	-	-
SUB-TOTAL PERSONNEL COSTS	0.9	0.9	84,149	1,442	82,707	6,775	-	-
PURCHASED SERVICES			-					
SUPPLIES AND/OR MATERIALS			2,200		2,200			
OTHER EXPENDITURES								
Tuition Expense - OOA			323,110		323,110	367,067	337,980	216,709
Tuition Expense - VLAC			54,900		54,900	54,900	67,100	
Tuition Expense - Graduation Alliance			33,932		33,932	33,062	44,972	20,048
SUB-TOTAL OTHER EXPENDITURES			411,942	-	411,942	455,029	450,052	236,757
TOTAL EXPENDITURES			498,291	1,442	496,849	461,804	450,052	236,757

INTERNATIONAL ACADEMY

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - International Academy	1.0	1.0	90,970	-	90,970	90,545	91,036	89,282
EMPLOYMENT BENEFITS								
Retirement			33,113		33,113	27,616	24,191	20,711
Health Insurance			18,029	266	17,763	17,500	17,830	27,851
Social Security (FICA)			6,932		6,932	6,927	6,964	6,830
Dental Insurance			-	-		7,000		
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			-					
SUB-TOTAL EMPLOYMENT BENEFITS			58,074	266	57,807	59,043	48,985	55,392
SUB-TOTAL PERSONNEL COSTS	1.0	1.0	149,044	266	148,777	149,588	140,021	144,674
PURCHASED SERVICES				-				
SUPPLIES AND/OR MATERIALS				-				
OTHER EXPENDITURES								
Tuition Expense			135,000		135,000	132,747	133,877	146,965
TOTAL EXPENDITURES			284,044	266	283,777	282,335	273,898	291,639

GUIDANCE COUNSELORS

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Certified - Guidance Counselors AMS	2.0	2.0	126,754		126,754	125,316	125,312	120,290
Certified - Guidance Counselors OLMS	2.0	2.0	168,153		168,153	133,758	133,583	125,022
Certified - Guidance Counselors WBHS	5.5	6.0	464,990	(32,819)	497,809	499,543	501,883	480,035
SUB-TOTAL SALARIES AND/OR WAGES	9.5	10.0	759,897	(32,819)	792,716	758,617	760,778	725,347
	(0.5)							
EMPLOYMENT BENEFITS								
Retirement			287,792	9,899	277,893	225,864	205,227	172,439
Health Insurance			133,209	(3,525)	136,734	129,686	133,225	174,180
Social Security (FICA)			58,238	(2,501)	60,739	55,351	56,322	54,251
Dental Insurance			12,123	120	12,003	11,329	10,748	12,636
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-					
All Other:			-					
Vision Insurance			1,569	16	1,553	1,755	1,657	1,781
Long-term Disability			1,700	17	1,683	1,955	1,962	1,938
Life Insurance			727	7	720	720	720	900
Sick/Vaca/TSA			-					
Employer-paid Daycare			2,679	-	2,679			
Attendance Incentive			-					
Other Insurance			200		200	240	216	192
SUB-TOTAL EMPLOYMENT BENEFITS			498,237	4,033	494,204	426,900	410,077	418,317
SUB-TOTAL PERSONNEL COSTS	9.5	10.0	1,258,134	(28,786)	1,286,920	1,185,517	1,170,855	1,143,664
	(0.5)							
PURCHASED SERVICES			-					
SUPPLIES AND/OR MATERIALS			-					
OTHER EXPENDITURES			-					
TOTAL EXPENDITURES			1,258,134	(28,786)	1,286,920	1,185,517	1,170,855	1,143,664

MEDIA CENTERS PROGRAM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Certified - Media Specialists Roosevelt	0.6	0.6	37,392		37,392	48,976	60,188	43,434
Certified - Media Specialists Scotch	1.0	1.0	43,254		43,254	42,342	41,430	40,003
Certified - Media Specialists Sheiko	1.0	1.0	85,442		85,442	85,442	67,995	66,339
Certified - Media Specialists Ealy	-	-	-				66,816	64,218
Certified - Media Specialists Doherty	0.8	0.8	68,354		68,354	68,354	67,621	66,339
Certified - Media Specialists Gretchko	0.6	0.6	30,455		30,455	34,530	38,321	50,539
Certified - Media Specialists AMS	0.5	0.5	42,721		42,721	34,177	41,875	41,462
Certified - Media Specialists OLMS	0.5	0.5	42,721		42,721	34,177	41,875	41,462
Certified - Media Specialists WBHS	1.0	1.0	86,021		86,021	85,442	84,994	82,923
Supplemental Pay	-		-					
Paraprofessionals	4.4	7.3	101,429	(63,681)	165,110	176,730	184,812	188,734
SUB-TOTAL SALARIES AND/OR WAGES	10.4	13.3	537,789	(63,681)	601,470	610,170	695,927	685,453
	(2.9)							
EMPLOYMENT BENEFITS								
Retirement			110,107	(100,407)	210,514	183,300	188,074	164,006
Health Insurance			169,141	(7,111)	176,252	160,526	171,963	214,288
Social Security (FICA)			41,478	(4,853)	46,331	44,328	52,034	51,492
Dental Insurance			15,746	156	15,590	14,745	16,493	17,619
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-			1,800	1,800	
All Other:			-					
Vision Insurance			2,670	26	2,644	3,293	3,103	2,689
Long-term Disability			1,019	10	1,009	1,176	1,351	1,344
Life Insurance			716	7	709	751	830	1,035
Sick/Vaca/TSA			7,924		7,924	2,547		7,577
Employer-paid Daycare			2,850		2,850			
Attendance Incentive			-					
Other Insurance			192		192	288	264	240
SUB-TOTAL EMPLOYMENT BENEFITS			351,843	(112,172)	464,015	412,754	435,912	460,290
SUB-TOTAL PERSONNEL COSTS	10.4	13.3	889,632	(175,853)	1,065,485	1,022,924	1,131,839	1,145,743
	(2.9)							
PURCHASED SERVICES			8,068		8,068	7,554	6,756	
SUPPLIES AND/OR MATERIALS			22,794		22,794	24,382	26,038	29,408
OTHER EXPENDITURES			-		-			
TOTAL EXPENDITURES			920,494	(175,853)	1,096,347	1,054,860	1,164,633	1,175,151

SPECIAL EDUCATION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2015-16	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2015-16	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
ADMINISTRATION:								
Administration-Director	1.0	1.0	122,277		122,277	140,217	118,934	118,934
Administration-Supervisor	-	-	-					
Clerical Support	-	-	-	(12,056)	12,056	25,036	28,973	41,915
Sub-total	1.0	1.0	122,277	(12,056)	134,333	165,253	147,907	160,849
TEACHERS & CERTIFIED STAFF:								
Teachers - Resource Room/Self-Contained	18.9	23.4	1,141,540	(272,187)	1,413,727	1,303,410	1,591,136	1,590,911
Teachers - Cognitively Impaired	6.0	6.0	368,519		368,519	521,078	284,238	270,174
Teachers - Early Childhood DD / SE	3.9	3.9	224,524		224,524	194,561	213,047	215,249
Teachers - Emotionally Impaired	2.0	2.0	92,168		92,168	73,277	37,537	36,005
Teachers - Speech Impaired	10.1	10.1	519,004		519,004	503,286	489,439	464,977
Certified - Psychologists (see AI Program)			-				201,108	204,850
Certified - Social Workers	8.7	10.2	552,561	(98,456)	651,017	647,116	206,989	366,588
Substitute Teacher/Certified Employees	-		63,300		63,300	50,550	23,332	22,046
Sub-total	49.5	55.5	2,961,616	(370,643)	3,332,259	3,293,278	3,046,826	3,170,800
PARAPROFESSIONALS:								
Paraprofessionals - Resource Room/Self-Contained	11.2	26.7	247,927	(267,150)	515,077	683,733	731,871	661,669
Paraprofessionals - Cognitively Impaired	7.7	7.7	118,822		118,822	165,367	258,251	240,211
Paraprofessionals - Early Childhood Development Disorder	2.2	2.2	33,367		33,367	30,175	21,940	19,936
Paraprofessionals - Emotionally Impaired	1.5	1.5	41,353		41,353	25,968		
Substitute Paraprofessional Employees	-		34,100		34,100	21,491	25,529	14,418
Sub-total	22.5	38.0	475,569	(267,150)	742,719	926,734	1,037,591	936,234
SUB-TOTAL SALARIES AND/OR WAGES	73.1	94.6	3,559,462	(649,849)	4,209,311	4,385,265	4,232,324	4,267,883
	(21.5)							
EMPLOYMENT BENEFITS								
Retirement			1,508,707	4,618	1,504,089	1,374,592	1,196,779	1,058,259
Health Insurance			986,157	(90,207)	1,076,364	1,195,106	1,203,755	1,511,143
Social Security (FICA)			273,578	(49,521)	323,099	317,820	311,243	318,008
Dental Insurance			116,755	1,156	115,599	129,120	127,425	133,720
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			55,067	(2,175)	57,242	55,907	38,378	14,388
All Other:								
Vision Insurance			17,045	169	16,876	24,300	21,055	17,951
Long-term Disability			9,671	96	9,575	10,717	9,997	10,334
Life Insurance			5,946	59	5,887	6,209	6,311	7,738
Sick/Vaca/TSA			15,528		15,528	24,386	8,816	4,506
Employer-paid Daycare			4,821		4,821	-	-	-
Attendance Incentive			-					
Other Insurance			1,828		1,828	1,640	1,680	1,692
SUB-TOTAL EMPLOYMENT BENEFITS			2,995,103	(135,805)	3,130,908	3,139,797	2,925,439	3,077,739
SUB-TOTAL PERSONNEL COSTS	73.1	94.6	6,554,565	(785,654)	7,340,219	7,525,062	7,157,763	7,345,622
	(21.5)							
PURCHASED SERVICES								
Substitute Teachers - Contracted			30,500	(24,000)	54,500	57,829	42,889	12,465
Substitute Paraprofessionals - Contracted			43,000		43,000	50,813	65,460	32,158
Instructional Services - Contracted			3,500		3,500	19,741	22,269	3,150
Speech Pathology Services - Contracted			-			13,650		
Occupational/Physical Therapy Services - Contracted			13,000		13,000			
Other Ancillary Professional Services - Contracted			2,000		2,000	1,735		
Professional Development/Mileage/Other			5,800		5,800	6,727	5,995	6,301
Communication Expense			900		900	916	616	1,811
Tuition Expense			85,000		85,000	63,969	70,000	7,400
SUB-TOTAL PURCHASED SERVICES			183,700	(24,000)	207,700	215,380	207,229	63,285
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			5,500		5,500	-	2,884	2,200
EI Program Instructional Supplies			-					
AI Program Instructional Supplies			-					
SUB-TOTAL SUPPLIES AND/OR MATERIALS			5,500	-	5,500	-	2,884	2,200
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			6,743,765	(809,654)	7,553,419	7,740,442	7,367,876	7,411,107

AUTISTICALLY IMPAIRED PROGRAM SPECIAL EDUCATION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Program Supervisor	0.6	0.6	60,480		60,480			
Clerical Personnel			21,164		21,164			
Teachers - Autistically Impaired	6.0	6.0	374,529		374,529			
Teachers - Speech Impaired	1.0	1.0	70,878		70,878			
Certified - Psychologist	0.3	0.3	25,400		25,400			
Certified - Social Worker	1.0	1.0	60,486		60,486			
Paraprofessionals	15.0	15.0	279,083		279,083			
Substitute Employees			4,000		4,000			
SUB-TOTAL SALARIES AND/OR WAGES	23.9	23.9	896,020	-	896,020	-	-	-
EMPLOYMENT BENEFITS								
Retirement			336,820	23,214	313,606			
Health Insurance			259,831	3,840	255,991			
Social Security (FICA)			68,544		68,544			
Dental Insurance			27,586	273	27,313			
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			13,220		13,220			
All Other:			-					
Vision Insurance			4,542	45	4,497			
Long-term Disability			1,516	15	1,501			
Life Insurance			1,643	16	1,627			
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			312		312			
SUB-TOTAL EMPLOYMENT BENEFITS			714,014	27,403	686,611	-	-	-
SUB-TOTAL PERSONNEL COSTS	23.9	23.9	1,610,034	27,403	1,582,631	-	-	-
PURCHASED SERVICES								
Contracted Substitute Certified Employees			9,000		9,000			
Contracted Substitute Paraprofessional Employees			17,500		17,500			
Contracted Instructional Services			78,477		78,477			
Professional Development/Mileage/Other			5,500		5,500			
Other Purchased Services			6,701		6,701			
SUB-TOTAL PURCHASED SERVICES			117,178	-	117,178	-	-	-
SUPPLIES AND/OR MATERIALS			6,900		6,900			
OTHER EXPENDITURES			-	-		-	-	-
TOTAL EXPENDITURES			1,734,112	27,403	1,706,709	-	-	-

IDEA SPECIAL EDUCATION & IDEA PRESCHOOL

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
IDEA GRANT:								
SALARIES AND/OR WAGES								
TEACHERS & CERTIFIED STAFF:								
Teachers - Resource Room	6.6	5.6	193,117	42,457	150,660	253,057	178,403	227,627
Teachers - Early Childhood Special Education	0.2	0.2	9,559		9,559	14,061	66,327	41,127
Teachers - Speech Impaired	0.3	0.3	19,859		19,859	22,669	15,613	2,560
Teachers - Extended School Year Program	0.3	0.3	14,417		14,417	14,974	16,349	18,314
Teachers - Teacher Consultants	0.3	0.3	25,144		25,144	25,193	-	-
Teachers - Preschool	-	-	-					
Certified - Psychologists	2.9	2.9	233,263		233,263	232,558	-	8,352
Certified - Social Workers	0.2	0.2	12,903		12,903	12,977	395,775	350,730
Sub-total	10.6	9.6	508,262	42,457	465,805	575,489	672,467	648,710
PARAPROFESSIONALS:								
			-					
Paraprofessionals - Resource Room / Extended School Yr.	1.0	1.0	14,826		14,826	14,976	18,922	32,566
Sub-total	1.0	1.0	14,826	-	14,826	14,976	18,922	32,566
SUB-TOTAL SALARIES AND/OR WAGES	11.6	10.6	523,088	42,457	480,631	590,465	691,389	681,276
	1.0							
EMPLOYMENT BENEFITS								
Retirement			171,742	14,308	157,434	176,677	169,544	159,898
Health Insurance			86,565		86,565	70,940	110,634	110,070
Social Security (FICA)			35,167	3,235	31,932	43,865	51,626	51,150
Dental Insurance			6,248		6,248	7,442	10,282	9,493
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			3,372		3,372	6,768	4,333	1,476
All Other:			-					
Vision Insurance			1,225		1,225	1,641	1,757	1,583
Long-term Disability			1,058		1,058	1,305	1,916	1,525
Life Insurance			450		450	490	709	726
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			305,827	17,543	288,284	309,128	350,801	335,921
SUB-TOTAL PERSONNEL COSTS	11.6	10.6	828,915	60,000	768,915	899,593	1,042,190	1,017,197
PURCHASED SERVICES								
Substitute Teachers/Certified - Contracted			462		462			
Instructional Services - Contracted			88,334		88,334	66,788	58,772	108,402
Instructional Speech Services - Contracted			40,000		40,000	33,524	2,275	
Occupational/Physical Therapy Services - Contracted			236,500		236,500	156,502	135,309	140,345
Professional Development/Memberships/Mileage			11,564		11,564	5,443	15,941	25,291
Technology Services - Contracted			2,280	(60,000)	62,280	11,213	36,203	19,440
SUB-TOTAL PURCHASED SERVICES			379,140	(60,000)	439,140	273,470	248,500	293,478
SUPPLIES AND/OR MATERIALS								
SUB-TOTAL SUPPLIES AND/OR MATERIALS			87,737		87,737	29,155	78,174	132,175
OTHER EXPENDITURES								
Capital Outlay			-			-	-	
Indirect Costs (General Fund cost offset)			31,354		31,354	25,093	19,241	24,738
SUB-TOTAL OTHER EXPENDITURES			31,354	-	31,354	25,093	19,241	24,738
TOTAL EXPENDITURES IDEA GRANT			1,327,146	-	1,327,146	1,227,311	1,388,105	1,467,588

TRANSITIONS PROGRAM SPECIAL EDUCATION	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Program Supervisor	0.4	0.4	29,130		29,130			
Teachers - Post Secondary Special Education	2.4	2.4	113,698		113,698	111,316	114,716	103,434
Teachers - Speech Impaired	0.2	0.2	10,867		10,867	10,581	16,833	20,264
Certified - Psychologist	-		-				14,333	16,585
Certified - Social Worker	0.4	0.4	22,326		22,326	21,832	11,581	
Paraprofessionals	7.0	7.0	136,343		136,343	121,970	107,183	96,126
SUB-TOTAL SALARIES AND/OR WAGES	10.4	10.4	312,364	-	312,364	265,699	264,646	236,409
EMPLOYMENT BENEFITS								
Retirement			23,428	1,615	21,813	9,661	11,628	8,784
Health Insurance			121,742	1,799	119,943	112,808	113,721	138,608
Social Security (FICA)			23,895		23,895	18,990	18,970	17,679
Dental Insurance			13,386	133	13,253	12,061	12,065	13,058
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			4,788		4,788	4,788	2,400	1,200
All Other:			-					
Vision Insurance			2,367	23	2,344	2,652	2,278	1,903
Long-term Disability			532	5	527	541	526	558
Life Insurance			527	5	522	492	469	562
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			124		124	72		
SUB-TOTAL EMPLOYMENT BENEFITS			190,789	3,580	187,209	162,065	162,057	182,352
SUB-TOTAL PERSONNEL COSTS	10.4	10.4	503,153	3,580	499,573	427,764	426,703	418,761
PURCHASED SERVICES								
Contracted Substitute Certified Employees			4,000		4,000	4,406	2,735	2,001
Contracted Substitute Paraprofessional Employees			5,000		5,000	4,803	5,855	7,739
Contracted Instructional Services			9,016		9,016	8,046	8,145	5,761
Other Purchased Services			1,265		1,265	2,139	2,385	3,059
Copier Expense			3,000	1,000	2,000	891	2,165	2,068
SUB-TOTAL PURCHASED SERVICES			22,281	1,000	21,281	20,285	21,285	20,628
SUPPLIES AND/OR MATERIALS			4,364		4,364	4,031	4,376	3,697
OTHER EXPENDITURES								
Tuition Expense			-			18,046		
Facility Lease Expense			76,302	21,195	55,107	73,476	67,824	67,824
SUB-TOTAL OTHER EXPENDITURES			76,302	21,195	55,107	91,522	67,824	67,824
TOTAL EXPENDITURES			606,100	25,775	580,325	543,602	520,188	510,910

PROJECT SEARCH SPECIAL EDUCATION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Henry Ford Hospital	1.0	1.0	85,509		85,509	72,950	84,994	82,923
Substitute Employees			1,000		1,000	434	1,053	561
SUB-TOTAL SALARIES AND/OR WAGES	1.0	1.0	86,509	-	86,509	73,384	86,047	83,484
EMPLOYMENT BENEFITS								
Retirement			32,519	2,241	30,278	22,068	22,944	19,806
Health Insurance			12,577	186	12,391	10,045	12,022	17,144
Social Security (FICA)			6,618	-	6,618	5,189	6,179	6,191
Dental Insurance			888	9	879	734	841	953
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-					
All Other:			-					
Vision Insurance			127	1	126	125	135	141
Long-term Disability			170	2	168	166	196	194
Life Insurance			73	1	72	61	72	90
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			48		48	48	24	
SUB-TOTAL EMPLOYMENT BENEFITS			53,020	2,440	50,580	38,436	42,413	44,519
SUB-TOTAL PERSONNEL COSTS	1.0	1.0	139,529	2,440	137,089	111,820	128,460	128,003
PURCHASED SERVICES								
Contracted Substitute Employees			300		300	352		
Contracted Instructional Services			500		500		75	331
SUB-TOTAL PURCHASED SERVICES			800	-	800	352	75	331
SUPPLIES AND/OR MATERIALS			500		500	1,502	1,225	207
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			140,829	2,440	138,389	113,674	129,760	128,541

ESL EDUCATION PROGRAM
English Speaking Language

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - ESL plus stipends for extra duties	2.4	2.4	205,575		205,575	164,175	158,521	152,851
Paraprofessionals	13.6	13.6	184,645		184,645	167,765	164,584	159,983
SUB-TOTAL SALARIES AND/OR WAGES	16.0	16.0	390,220	-	390,220	331,940	323,105	312,834
EMPLOYMENT BENEFITS								
Retirement			147,375	10,157	137,218	95,045	84,266	73,756
Health Insurance			119,129	1,761	117,368	109,856	110,114	153,431
Social Security (FICA)			29,992		29,992	23,956	23,341	23,168
Dental Insurance			12,590	125	12,465	11,664	11,635	12,604
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			10,400		10,400	8,850	7,150	880
All Other:								
Vision Insurance			1,998	20	1,978	2,230	1,929	1,479
Long-term Disability			431	4	427	411	412	420
Life Insurance			643	6	637	556	481	593
Sick/Vaca/TSA			-			2,814		8,402
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			322,558	12,073	310,485	255,382	239,328	274,733
SUB-TOTAL PERSONNEL COSTS	16.0	16.0	712,778	12,073	700,705	587,322	562,433	587,567
PURCHASED SERVICES			-				-	-
SUPPLIES AND/OR MATERIALS			-				-	-
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			712,778	12,073	700,705	587,322	562,433	587,567

MANDARIN CHINESE PROGRAM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
SUB-TOTAL SALARIES AND/OR WAGES	-	-	-	-	-	-	-	-
EMPLOYMENT BENEFITS								
Retirement								
Health Insurance								
Social Security (FICA)								
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								
SUB-TOTAL EMPLOYMENT BENEFITS			-	-	-	-	-	-
SUB-TOTAL PERSONNEL COSTS	-	-	-	-	-	-	-	-
PURCHASED SERVICES								
Teachers - Contracted	4.0	4.0	155,000	11,944	143,056			
SUPPLIES AND/OR MATERIALS			2,431	(625)	3,056			
OTHER EXPENDITURES (deferred costs from 2014-15)			55,556	55,556	-	-	-	-
TOTAL EXPENDITURES			212,987	66,875	146,112	-	-	-
OFFSETTING REVENUES FROM DEDICATED SOURCES								
BCC Teacher Cost Subsidy			-	35,000	(35,000)			
50% deferral of costs due in 2015-16			-	55,556	(55,556)			
Foundation Allowance per pupil Revenue	12.0		-					
BCC per student Subsidy	$ 10,000		(120,000)	(120,000)				
NET COST TO GENERAL FUND AFTER REVENUE OFFSETS			92,987	37,431	55,556	-	-	-

TITLE I

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Title I Program	1.8	1.8	180,306		180,306	150,558	203,072	76,102
Supplemental pay/stipends for extra duties			28,555		28,555	10,507	7,708	1,953
Paraprofessionals	3.0	3.0	45,433		45,433	29,544	54,777	100,008
SUB-TOTAL SALARIES AND/OR WAGES	4.8	4.8	254,294	-	254,294	190,609	265,557	178,063
EMPLOYMENT BENEFITS								
Retirement			87,344		87,344	57,628	65,475	44,334
Health Insurance			25,224		25,224	22,739	33,975	39,610
Social Security (FICA)			19,384		19,384	13,606	18,385	12,364
Dental Insurance			2,437		2,437	4,366	5,789	5,960
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-			8,550	6,275	3,414
All Other:								
Vision Insurance			294		294	1,244	1,110	377
Long-term Disability			273		273	518	852	1,153
Life Insurance			117		117	286	371	427
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			8		8	48	32	48
SUB-TOTAL EMPLOYMENT BENEFITS			135,081	-	135,081	108,985	132,264	107,687
SUB-TOTAL PERSONNEL COSTS	4.8	4.8	389,375	-	389,375	299,594	397,821	285,750
PURCHASED SERVICES								
Contracted Substitutes			8,434		8,434	7,727	8,046	1,606
Contracted Tutoring Services			13,207		13,207	12,418	16,664	22,486
Professional Development			18,079		18,079	18,896	29,887	33,378
Other Purchased Services			1,852		1,852	14,909	18,042	13,220
SUB-TOTAL PURCHASED SERVICES			41,572	-	41,572	53,950	72,639	70,690
SUPPLIES AND/OR MATERIALS			71,940		71,940	21,564	46,118	107,862
OTHER EXPENDITURES - Indirect Costs			6,370		6,370	9,983	8,326	2,877
TOTAL EXPENDITURES			509,257	-	509,257	385,091	524,904	467,179

TITLE II

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Title II PD stipends / extra duties			63,817	62,264	1,553	45,677	54,414	54,974
Certified - Curriculum Specialist (IT)	-	0.4	-	(62,264)	62,264	11,088	9,129	6,588
Paraprofessionals			-					
SUB-TOTAL SALARIES AND/OR WAGES	-	0.4	63,817	-	63,817	56,765	63,543	61,562
	(0.4)							
EMPLOYMENT BENEFITS								
Retirement			21,963		21,963	17,635	15,614	14,343
Health Insurance			6,389		6,389	6,300	6,279	-
Social Security (FICA)			4,886		4,886	4,161	4,756	5,381
Dental Insurance			398		398	396	385	-
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			1,000		1,000	500		
All Other:								
Vision Insurance			76		76	88	82	
Long-term Disability			67		67	78	78	
Life Insurance			29		29	29	29	
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			34,808	-	34,808	29,187	27,223	19,724
SUB-TOTAL PERSONNEL COSTS	-	0.4	98,625	-	98,625	85,952	90,766	81,286
	(0.4)							
PURCHASED SERVICES								
Professional Development			50,950		50,950	43,135	47,827	59,225
Other Purchased Services			-					
SUB-TOTAL PURCHASED SERVICES			50,950	-	50,950	43,135	47,827	59,225
SUPPLIES AND/OR MATERIALS			500		500	1,334	3,545	10,397
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			150,075	-	150,075	130,421	142,138	150,908

TITLE III	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Title III Pad stipends / extra duties / paras			28,888		28,888	11,779	15,822	28,657
SUB-TOTAL SALARIES AND/OR WAGES	-	-	28,888	-	28,888	11,779	15,822	28,657
EMPLOYMENT BENEFITS								
Retirement			9,299		9,299	1,848	2,806	4,926
Health Insurance			-					
Social Security (FICA)			2,212		2,212	872	1,193	2,170
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			-					
SUB-TOTAL EMPLOYMENT BENEFITS			11,511	-	11,511	2,720	3,999	7,096
SUB-TOTAL PERSONNEL COSTS	-	-	40,399	-	40,399	14,499	19,821	35,753
PURCHASED SERVICES								
Contracted Tutoring Services			67,901		67,901	35,729	47,119	59,837
Professional Development			-					
Other Purchased Services			-					
SUB-TOTAL PURCHASED SERVICES			67,901	-	67,901	35,729	47,119	59,837
SUPPLIES AND/OR MATERIALS			6,907		6,907	3,307	3,929	19,719
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			115,207		115,207	53,535	70,869	115,309

GREAT START READINESS PROGRAM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Program Supervisor	0.5	0.5	30,786		30,786	22,792	18,750	21,900
Clerical Support	0.2	0.15	6,315		6,315	9,166	1,222	1,500
Teachers & other Certified - GSRP	11.6	11.60	255,659		255,659	224,392	102,659	82,502
Stipends			9,200		9,200	10,000		
SUB-TOTAL SALARIES AND/OR WAGES	12.3	12.3	301,960	-	301,960	266,350	122,631	105,902
EMPLOYMENT BENEFITS								
Retirement			103,204		103,204	78,885	30,231	25,478
Health Insurance			62,060		62,060	60,390	24,975	31,224
Social Security (FICA)			23,100		23,100	19,726	9,145	8,083
Dental Insurance			-					
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-			400		
All Other:								
Vision Insurance			-					
Long-term Disability			-					
Life Insurance			-					
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			188,364	-	188,364	159,401	64,351	64,785
SUB-TOTAL PERSONNEL COSTS	12.3	12.3	490,324	-	490,324	425,751	186,982	170,687
PURCHASED SERVICES								
Other Purchased Services			5,300		5,300	3,695	3,520	3,132
Food Service expense			13,274		13,274	8,970		
			18,574	-	18,574	12,665	3,520	3,132
SUPPLIES AND/OR MATERIALS			22,300		22,300	15,716	24,595	9,780
OTHER EXPENDITURES			-			-	-	-
TOTAL EXPENDITURES			531,198	-	531,198	454,132	215,097	183,599

SUMMER SCHOOL PROGRAM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Summer School	15.0	15.0	36,327		36,327	42,512	41,953	43,018
Clerical Support			3,242		3,242	1,945		
SUB-TOTAL SALARIES AND/OR WAGES	15.0	15.0	39,569	-	39,569	44,457	41,953	43,018
EMPLOYMENT BENEFITS								
Retirement			11,248	775	10,473	11,549	10,241	8,851
Health Insurance			-					
Social Security (FICA)			2,910		2,910	3,373	3,184	3,274
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			-					
SUB-TOTAL EMPLOYMENT BENEFITS			14,158	775	13,383	14,922	13,425	12,125
SUB-TOTAL PERSONNEL COSTS	15.0	15.0	53,727	775	52,952	59,379	55,378	55,143
PURCHASED SERVICES			7,855		7,855	-	2,142	
SUPPLIES AND/OR MATERIALS			302		302	447		
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			61,884	775	61,109	59,826	57,520	55,143

NON-PUBLIC SCHOOL INSTRUCTION
OUR LADY OF REFUGE, WEST BLOOMFIELD

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Teachers - Our Lady of Refuge, West Bloomfield	4.0	4.0	139,866		139,866	167,748	169,694	160,800
Certified - Social Worker	0.2	0.2	13,053		13,053		5,252	
SUB-TOTAL SALARIES AND/OR WAGES	4.2	4.2	152,919	-	152,919	167,748	174,946	160,800
EMPLOYMENT BENEFITS								
Retirement			57,484	3,962	53,522	51,781	47,440	38,343
Health Insurance			18,575	275	18,300	23,462	18,889	36,507
Social Security (FICA)			11,698		11,698	12,157	13,137	12,265
Dental Insurance			1,010	10	1,000	556	1,103	1,236
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			500		500		1,391	
All Other:								
Vision Insurance			181	2	179	63	183	338
Long-term Disability			-				49	97
Life Insurance			-				23	45
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			89,448	4,249	85,199	88,019	82,215	88,831
SUB-TOTAL PERSONNEL COSTS	4.2	4.2	242,367	4,249	238,118	255,767	257,161	249,631
PURCHASED SERVICES			2,000		2,000	1,306	2,092	
SUPPLIES AND/OR MATERIALS			-					
OTHER EXPENDITURES			-			-	-	-
TOTAL EXPENDITURES			244,367	4,249	240,118	257,073	259,253	249,631

ADULT EDUCATION PROGRAM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Program Supervisor	1.1	1.1	54,502		54,502	58,877	56,344	67,285
Clerical Support	0.3	0.3	7,550		7,550	14,739	29,482	30,826
Teachers - Adult Education	8.0	8.0	80,925		80,925	96,703	91,503	85,789
Paraprofessionals	3.0	3.0	38,030		38,030	22,009	28,737	30,886
SUB-TOTAL SALARIES AND/OR WAGES	12.4	12.4	181,007	-	181,007	192,328	206,066	214,786
EMPLOYMENT BENEFITS								
Retirement			42,959		42,959	46,080	40,945	44,855
Health Insurance			8,173		8,173	7,906	5,596	7,207
Social Security (FICA)			13,152		13,152	14,473	15,661	16,413
Dental Insurance			958		958	336	183	958
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			200		200			
All Other:								
Vision Insurance			18		18	21	18	18
Long-term Disability			145		145	131	131	145
Life Insurance			123		123	120	120	123
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			65,728	-	65,728	69,067	62,654	69,719
SUB-TOTAL PERSONNEL COSTS	12.4	12.4	246,735	-	246,735	261,395	268,720	284,505
PURCHASED SERVICES			15,120		15,120	11,075	9,866	14,343
SUPPLIES AND/OR MATERIALS			6,103		6,103	6,000	14,120	18,140
OTHER EXPENDITURES - Facility Rental Expense			36,384		36,384	36,384	36,384	36,384
TOTAL EXPENDITURES			304,342	-	304,342	314,854	329,090	353,372

MISCELLANEOUS GRANTS

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES			3,165		3,165	1,095		97,243
EMPLOYMENT BENEFITS								
Retirement			1,093		1,093	321		11,233
Health Insurance			-					
Social Security (FICA)			242		242	84		3,514
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			-					
SUB-TOTAL EMPLOYMENT BENEFITS			1,335	-	1,335	405	-	14,747
SUB-TOTAL PERSONNEL COSTS	-	-	4,500	-	4,500	1,500	-	111,990
PURCHASED SERVICES - Professional Development			-	(25,000)	25,000		5,250	
SUPPLIES AND/OR MATERIALS			-	(32,500)	32,500	-	-	
OTHER EXPENDITURES								
Capital Outlay - Tech Infrastructure Grant			32,328	(214,743)	247,071	123,797		1,051
TOTAL EXPENDITURES			36,828	(272,243)	309,071	125,297	5,250	113,041

ATHLETICS/STUDENT ACTIVITIES

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Athletics - Director	0.5	0.5	50,586		50,586	61,590	62,031	80,993
Athletics - Trainer	1	1.0	32,160		32,160	32,160	32,000	34,953
Athletics - Clerical	1	1.0	42,323		42,323	39,221	40,152	32,252
Athletics - Coaches that are Employees			272,455		272,455	272,454	236,057	237,294
Student Activity Stipends			96,182		96,182	91,189	92,328	94,583
SUB-TOTAL SALARIES AND/OR WAGES	2.5	2.5	493,706	-	493,706	496,614	462,568	480,075
EMPLOYMENT BENEFITS								
Retirement			187,279	12,908	174,371	141,876	119,030	103,237
Health Insurance			29,986	443	29,543	22,693	20,094	26,794
Social Security (FICA)			38,115		38,115	37,053	34,721	36,319
Dental Insurance			2,020	20	2,000	2,336	3,031	2,260
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			2,784		2,784	1,178		
All Other:								
Vision Insurance			535	5	530	447	304	530
Long-term Disability			152	2	150	151	148	166
Life Insurance			373	4	369	338	338	346
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			261,244	13,382	247,862	206,072	177,666	169,652
SUB-TOTAL PERSONNEL COSTS	2.5	2.5	754,950	13,382	741,568	702,686	640,234	649,727
PURCHASED SERVICES								
Athletics - Contracted Coaches and Officials			191,909		191,909	195,296	229,963	218,618
Athletics - Pupil Transportation Expense			33,259		33,259	31,772	29,083	29,911
Athletics - Other Purchased Services			5,323		5,323	6,678	7,782	7,826
Student Activities - Contracted Services			18,410		18,410	17,388	20,642	17,640
Student Activities - Pupil Transportation Expense			6,154		6,154	5,564	6,084	6,012
			-					
SUB-TOTAL PURCHASED SERVICES			255,055	-	255,055	256,698	293,554	280,007
SUPPLIES AND/OR MATERIALS								
Athletics - Team Supplies			51,750		51,750	51,689	54,041	53,534
Student Activities - Supplies			12,615		12,615	11,243	11,292	10,519
SUB-TOTAL SUPPLIES AND/OR MATERIALS			64,365	-	64,365	62,932	65,333	64,053
TOTAL EXPENDITURES			1,074,370	13,382	1,060,988	1,022,316	999,121	993,787

CURRICULUM & INSTRUCTION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Assistant Superintendent	1.0	1.0	134,302		134,302	113,796	131,302	124,375
Clerical Support	1.5	1.5	65,834	(14,404)	80,238	98,043	98,289	96,442
Teacher Stipends - Professional Development			20,968		20,968	16,514	10,053	22,588
Curriculum Specialists	2.0	2.6	179,891	(39,382)	219,273	222,190	167,271	163,196
SUB-TOTAL SALARIES AND/OR WAGES	4.5	5.1	400,995	(53,786)	454,781	450,543	406,915	406,601
	(0.6)							
EMPLOYMENT BENEFITS								
Retirement			158,192	(1,021)	159,213	135,318	110,369	94,747
Health Insurance			61,847	(5,678)	67,525	68,677	67,712	97,557
Social Security (FICA)			30,374	(4,099)	34,473	44,100	57,965	56,984
Dental Insurance			6,161	61	6,100	6,050	5,935	7,889
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			28,531		28,531	5,453		
All Other:								
Vision Insurance			1,111	11	1,100	1,071	840	1,292
Long-term Disability			992	10	982	955	892	926
Life Insurance			1,440	14	1,426	1,362	1,925	2,004
Sick/Vaca/TSA			564		564	480	1,868	
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			192		192	144	80	96
SUB-TOTAL EMPLOYMENT BENEFITS			289,404	(10,702)	300,106	263,610	247,586	261,495
SUB-TOTAL PERSONNEL COSTS	4.5	5.1	690,399	(64,488)	754,887	714,153	654,501	668,096
	(0.6)							
PURCHASED SERVICES								
Other Purchased Services			7,341		7,341	9,741	28,586	18,052
Science Kits			42,130		42,130	42,130	35,000	36,922
Professional Development			-					
Instrument Repair			6,413		6,413	6,142	6,656	6,468
			55,884	-	55,884	58,013	70,242	61,442
SUPPLIES AND/OR MATERIALS								
Instructional Supplies			18,158		18,158	15,377	8,167	22,578
Student Testing Supplies			12,966		12,966	3,253	2,578	2,447
Textbooks			170,388		170,388	175,640	158,309	200,046
			201,512	-	201,512	194,270	169,054	225,071
OTHER EXPENDITURES			1,000		1,000	-	-	-
TOTAL EXPENDITURES			948,795	(64,488)	1,013,283	966,436	893,797	954,609

INSTRUCTIONAL TECHNOLOGY

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
IT former personnel			-		-	157,393	479,601	449,591
PowerSchool & Finance Application Coordinator	1.3	1.3	100,874		100,874	114,982	129,179	119,921
SUB-TOTAL SALARIES AND/OR WAGES	1.3	1.3	100,874	-	100,874	272,375	608,780	569,512
	-							
EMPLOYMENT BENEFITS								
Retirement			34,562	2,382	32,180	80,320	164,470	133,464
Health Insurance			12,577	186	12,391	42,685	75,048	114,631
Social Security (FICA)			8,673		8,673	14,705	15,278	13,820
Dental Insurance			1,515	15	1,500	5,151	8,774	8,658
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			2,509		2,509	6,561	7,014	6,300
All Other:								
Vision Insurance			505	5	500	303	1,859	1,293
Long-term Disability			226	2	224	513	810	908
Life Insurance			536	5	531	918	1,292	1,377
Sick/Vaca/TSA			-			9,000		7,017
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			500		500	659	685	180
SUB-TOTAL EMPLOYMENT BENEFITS			61,603	2,595	59,008	160,815	275,230	287,648
SUB-TOTAL PERSONNEL COSTS	1.3	1.3	162,477	2,595	159,882	433,190	884,010	857,160
	-							
PURCHASED SERVICES								
Powerschool Training Services			25,184		25,184	14,656		
Other Purchased Services			7,990		7,990	8,594	25,169	25,952
Internet Access Services			45,607		45,607	27,605		
District Website			41,000		41,000	35,274		
Equipment Repair			44,000		44,000	43,884	68,038	76,016
District Software & Hardware Maintenance Agreements			167,521		167,521	171,215	237,501	222,744
Server Hosting Services			11,200		11,200	10,667		
SUB-TOTAL PURCHASED SERVICES			342,502	-	342,502	311,895	330,708	324,712
SUPPLIES AND/OR MATERIALS			15,000		15,000	12,970		
OTHER EXPENDITURES								
Oakland Schools Contracted IT Mgt. Services			642,733	(13,331)	656,064	563,844	11,950	9,363
TOTAL EXPENDITURES			1,162,712	(10,736)	1,173,448	1,321,899	1,226,668	1,191,235

SCHOOL ADMINISTRATION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Elementary Principals	5.0	5.0	590,442		590,442	558,637	574,411	545,812
Elementary Clerical Support	10.0	10.0	323,118		323,118	313,259	369,268	325,726
Middle School Administrators	4.0	4.0	402,514		402,514	399,589	424,734	420,089
Middle School Clerical Support	4.0	5.0	111,463	(35,399)	146,862	140,148	133,199	126,716
High School Administrators	3.5	3.5	399,682		399,682	409,019	391,722	375,839
High School Clerical Support	7.0	8.4	217,434	(41,247)	258,681	285,622	281,089	279,703
SUB-TOTAL SALARIES AND/OR WAGES	33.5	35.9	2,044,653	(76,646)	2,121,299	2,106,274	2,174,423	2,073,885
	(2.4)							
EMPLOYMENT BENEFITS								
Retirement			779,978	29,707	750,271	595,532	577,768	481,995
Health Insurance			392,369	(5,737)	398,106	405,443	399,737	528,844
Social Security (FICA)			158,147	(5,841)	163,988	150,147	153,844	148,714
Dental Insurance			44,294	439	43,855	47,115	53,827	45,497
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			62,780		62,780	29,755	3,300	1,800
All Other:			-					
Vision Insurance			6,858	68	6,790	6,654	6,573	6,354
Long-term Disability			3,831	38	3,793	3,489	3,531	3,865
Life Insurance			6,482	64	6,418	5,644	5,921	6,208
Sick/Vaca/TSA			-					
Employer-paid Daycare			4,767		4,767			
Attendance Incentive			-					
Other Insurance			708		708	576	552	552
SUB-TOTAL EMPLOYMENT BENEFITS			1,460,214	18,738	1,441,476	1,244,355	1,205,053	1,223,829
SUB-TOTAL PERSONNEL COSTS	33.5	35.9	3,504,867	(57,908)	3,562,775	3,350,629	3,379,476	3,297,714
	(2.4)							
PURCHASED SERVICES								
Contracted Administrators/Clerical			-			26,209	119,357	119,434
Mileage Allowances			-			27,471	49,801	49,175
Professional Memberships			6,990		6,990	6,990	5,950	6,274
			6,990	-	6,990	60,670	175,108	174,883
SUPPLIES AND/OR MATERIALS			-		-	-	-	-
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			3,511,857	(57,908)	3,569,765	3,411,299	3,554,584	3,472,597

SUPERINTENDENT & SCHOOL BOARD

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Superintendent of Schools	1.0	1.0	201,000		201,000	201,000	201,000	163,425
Clerical Support	1.0	1.0	86,017		86,017	105,687	109,421	111,453
SUB-TOTAL SALARIES AND/OR WAGES	2.0	2.0	287,017	-	287,017	306,687	310,421	274,878
EMPLOYMENT BENEFITS								
Retirement			107,892	7,436	100,456	93,621	85,336	57,442
Health Insurance			16,401	242	16,159	15,841	15,433	21,689
Social Security (FICA)			21,957		21,957	17,527	22,724	20,023
Dental Insurance			3,137	31	3,106	2,914	830	2,020
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			1,860		1,860	1,860	2,604	8,725
All Other:								
Vision Insurance			1,074	11	1,063	1,117	459	1,063
Long-term Disability			752	7	745	742	703	741
Life Insurance			2,925	29	2,896	2,700	2,728	1,852
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			48		48	48	48	48
SUB-TOTAL EMPLOYMENT BENEFITS			156,046	7,756	148,290	136,370	130,865	113,603
SUB-TOTAL PERSONNEL COSTS	2.0	2.0	443,063	7,756	435,307	443,057	441,286	388,481
PURCHASED SERVICES								
Legal Expense			195,000		195,000	271,701	64,641	105,120
Auditor Expense			38,165		38,165	36,680	34,985	42,415
Election Expense			-			57,275		
Board Miscellaneous Expense			13,350		13,350	13,741	10,198	8,687
Special Consultants			16,315		16,315	13,125		43,200
Contingency Expenditures			26,000		26,000	22,940	22,091	28,403
Memberships/Mileage/Misc.			15,550		15,550	17,453	17,202	15,635
SUB-TOTAL PURCHASED SERVICES			304,380	-	304,380	432,915	149,117	243,460
SUPPLIES AND/OR MATERIALS			6,000		6,000	3,537	4,767	3,198
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			753,443	7,756	745,687	879,509	595,170	635,139

COMMUNITY RELATIONS

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Public Relations & Marketing Coordinator	1.0	1.0	72,461		72,461	72,461	72,100	70,000
EMPLOYMENT BENEFITS								
Retirement			27,238	1,877	25,361	21,422	19,456	16,406
Health Insurance			6,014	89	5,925	8,621	11,192	16,889
Social Security (FICA)			5,543		5,543	5,223	5,121	5,337
Dental Insurance			505	5	500	802	1,839	3,209
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-					
All Other:								
Vision Insurance			287	3	284	284	199	18
Long-term Disability			-					
Life Insurance			-					
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			24		24	44		
SUB-TOTAL EMPLOYMENT BENEFITS			39,611	1,974	37,637	36,396	37,807	41,859
SUB-TOTAL PERSONNEL COSTS	1.0	1.0	112,072	1,974	110,098	108,857	109,907	111,859
PURCHASED SERVICES								
Marketing Expense			20,427		20,427	10,926	21,829	32,805
Laker Publication Expense			17,290		17,290	13,035	15,831	9,700
Other Purchased Services			1,810		1,810	1,988	1,142	3,760
SUB-TOTAL PURCHASED SERVICES			39,527	-	39,527	25,949	38,802	46,265
SUPPLIES AND/OR MATERIALS			635		635	531	689	291
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			152,234	1,974	150,260	135,337	149,398	158,415

HUMAN RESOURCES

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Executive Director	1.0	1.0	126,875	(10,000)	136,875	136,875	136,875	119,002
Clerical Support	3.0	3.0	152,495		152,495	162,382	155,407	137,570
SUB-TOTAL SALARIES AND/OR WAGES	4.0	4.0	279,370	(10,000)	289,370	299,257	292,282	256,572
EMPLOYMENT BENEFITS								
Retirement			112,357	4,606	107,751	88,588	78,902	59,999
Health Insurance			52,744	779	51,965	48,829	38,706	39,801
Social Security (FICA)			22,789	(762)	23,551	20,484	20,347	18,658
Dental Insurance			3,535	35	3,500	3,144	2,426	3,517
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			5,813		5,813	2,568	1,300	16,279
All Other:								
Vision Insurance			1,010	10	1,000	865	860	1,029
Long-term Disability			579	6	573	535	519	532
Life Insurance			2,041	20	2,021	1,694	1,683	1,746
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			249		249	430	498	613
SUB-TOTAL EMPLOYMENT BENEFITS			201,117	4,694	196,423	167,137	145,241	142,174
SUB-TOTAL PERSONNEL COSTS	4.0	4.0	480,487	(5,306)	485,793	466,394	437,523	398,746
PURCHASED SERVICES								
Employee Safety & Assistance Programs / Other Purchased Services			8,317		8,317	5,992	8,264	37,485
Professional Development			5,219		5,219	6,617	11,470	9,520
Software Maintenance Expense			16,952		16,952	14,777	27,931	8,645
Equipment Repairs / Maintenance			5,013		5,013	4,873	3,179	287
SUB-TOTAL PURCHASED SERVICES			35,501	-	35,501	32,259	50,844	55,937
SUPPLIES AND/OR MATERIALS			3,200		3,200	2,577	2,665	3,568
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			519,188	(5,306)	524,494	501,230	491,032	458,251

BUSINESS OFFICE

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Assistant Superintendent	1.0	1.0	135,475		135,475	135,475	146,456	160,764
Supervisor of Accounting	1.0	1.0	88,119		88,119	88,119	91,806	86,622
Clerical Support - Business Office	4.0	4.0	203,116	(24,233)	227,349	246,662	254,652	235,260
SUB-TOTAL SALARIES AND/OR WAGES	6.0	6.0	426,710	(24,233)	450,943	470,256	492,914	482,646
EMPLOYMENT BENEFITS								
Retirement			179,198	12,351	166,847	137,303	91,494	73,488
Health Insurance			55,218	(5,309)	60,527	62,909	54,222	89,215
Social Security (FICA)			33,914	(2,554)	36,468	34,361	25,469	24,769
Dental Insurance			8,667	86	8,581	6,138	8,218	6,244
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			14,375		14,375	11,530	4,600	4,164
All Other:								
Vision Insurance			1,381	14	1,367	1,450	820	837
Long-term Disability			647	6	641	598	237	264
Life Insurance			2,157	21	2,136	1,987	1,263	1,369
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			192		192	168	144	96
SUB-TOTAL EMPLOYMENT BENEFITS			295,749	4,615	291,134	256,444	186,467	200,446
SUB-TOTAL PERSONNEL COSTS	6.0	6.0	722,459	(19,618)	742,077	726,700	679,381	683,092
PURCHASED SERVICES								
Professional Development			6,111		6,111	11,652	6,256	5,662
Equipment Repairs & Maintenance			11,500		11,500	9,978	11,287	8,908
SUB-TOTAL PURCHASED SERVICES			17,611	-	17,611	21,630	17,543	14,570
SUPPLIES AND/OR MATERIALS			5,900		5,900	5,301	5,885	6,673
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			745,970	(19,618)	765,588	753,631	702,809	704,335

PUPIL TRANSPORTATION

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Pupil Transportation Personnel			-		-	-	104,735	1,607,822
Bus Aides - Special Ed			1,920		1,920			
SUB-TOTAL SALARIES AND/OR WAGES	-	-	1,920	-	1,920	-	104,735	1,607,822
EMPLOYMENT BENEFITS								
Retirement			722	50	672	-	28,516	384,148
Health Insurance			508	8	500			988,769
Social Security (FICA)			147		147		8,003	137,084
Dental Insurance			90	1	89		1,412	89,944
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-					11,467
All Other:								
Vision Insurance			15		15			11,236
Long-term Disability			-					205
Life Insurance			15		15		18	3,927
Sick/Vaca/TSA			-					72,497
Employer-paid Daycare			-					
Attendance Incentive			-					2,900
Other Insurance			-				2,000	1,008
SUB-TOTAL EMPLOYMENT BENEFITS			1,497	59	1,438	-	39,949	1,703,185
SUB-TOTAL PERSONNEL COSTS	-	-	3,417	59	3,358	-	144,684	3,311,007
PURCHASED SERVICES								
Pupil Transportation Contracted Gen Ed - Durham			1,158,640		1,158,640	1,057,374	995,404	
Pupil Transportation Contracted Spec Ed - Durham			938,525		938,525	807,950	883,848	
Pupil Transportation Contracted Spec Ed Bus Aides - Durham			225,890		225,890	250,696	195,896	
Pupil Transportation Contracted Field Trips - Durham			1,311		1,311	536	2,818	847
Bus Fleet Insurance			27,683		27,683	29,637	31,041	27,577
Repairs & Maintenance			20,000		20,000	21,199	9,650	81,398
Shuttle Bus Parking Lot drop-off lease expense			11,240		11,240	8,160		
Utilities charged to Transportation			-					
Other Purchased Services			6,185		6,185	4,919	11,675	15,871
SUB-TOTAL PURCHASED SERVICES			2,389,474	-	2,389,474	2,180,471	2,130,332	125,693
SUPPLIES AND/OR MATERIALS								
Diesel Fuel/Gasoline			234,000		234,000	292,487	291,863	245,146
Other Supplies/Repair Parts			500		500	374	192	42,538
SUB-TOTAL SUPPLIES AND/OR MATERIALS			234,500	-	234,500	292,861	292,055	287,684
OTHER EXPENDITURES			-		-	-	-	851
TOTAL EXPENDITURES			2,627,391	59	2,627,332	2,473,332	2,567,071	3,725,235

MAINTENANCE & CUSTODIAL

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Supervisor	1.0	1.0	66,309		66,309	66,309	91,204	87,520
Clerical Support	-	-	-	(10,521)	10,521	22,391	19,166	44,017
Maintenance Employees/Seasonal/Overtime	5.0	5.0	286,132		286,132	281,024	312,787	256,972
Custodial Personnel	-	-	-					1,341,628
SUB-TOTAL SALARIES AND/OR WAGES	6.0	6.0	352,441	(10,521)	362,962	369,724	423,157	1,730,137
EMPLOYMENT BENEFITS								
Retirement			136,440	9,404	127,036	109,246	94,001	386,777
Health Insurance			92,769	(4,011)	96,780	98,111	93,289	508,292
Social Security (FICA)			26,962	(805)	27,767	26,799	26,035	134,876
Dental Insurance			8,608	85	8,523	7,738	7,851	43,442
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			8,496		8,496	7,036	8,844	42,195
All Other:								
Vision Insurance			901	9	892	1,813	1,254	6,723
Long-term Disability			194	2	192	180	45	-
Life Insurance			670	7	663	631	404	2,398
Sick/Vaca/TSA			-				12,372	40,868
Employer-paid Daycare			-					
Attendance Incentive			1,625		1,625	1,175	1,625	4,425
Other Insurance			72		72	96	1,173	208
SUB-TOTAL EMPLOYMENT BENEFITS			276,737	4,691	272,046	252,825	246,893	1,170,204
SUB-TOTAL PERSONNEL COSTS	6.0	6.0	629,178	(5,830)	635,008	622,549	670,050	2,900,341
PURCHASED SERVICES								
Custodial Services Contracted - GCA			1,120,000		1,120,000	1,118,514	1,150,981	28,854
Garbage Removal Contracted			49,043		49,043	34,166	47,471	47,139
Snow Removal Contracted			32,326		32,326	53,015	41,658	32,492
Grounds Maintenance Contracted			93,555		93,555	55,077	90,604	41,939
Building Maintenance Contracted			74,163		74,163	84,682	245,326	200,500
Vehicle Maintenance and Repairs			37,000		37,000	28,144	28,010	3,805
Equipment Repair			5,036		5,036	8,421	10,164	8,636
Software maintenance/licensing			20,000		20,000	9,910		
Other Purchased Services			9,570		9,570	20,836	17,216	25,416
SUB-TOTAL PURCHASED SERVICES			1,440,693	-	1,440,693	1,412,765	1,631,430	388,781
SUPPLIES AND/OR MATERIALS								
Building Supplies			69,636		69,636	86,979	54,385	75,464
Custodial Supplies			125,506		125,506	113,757	155,563	144,617
Grounds Supplies			58,062		58,062	53,281	34,633	19,963
SUB-TOTAL SUPPLIES AND/OR MATERIALS			253,204	-	253,204	254,017	244,581	240,044
OTHER EXPENDITURES			-		-	-	-	-
TOTAL EXPENDITURES			2,323,075	(5,830)	2,328,905	2,289,331	2,546,061	3,529,166

UTILITIES

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
ELECTRICITY						
Roosevelt Elementary	41,000	6,000	35,000	45,303	42,192	43,991
Scotch Elementary	35,000	5,000	30,000	37,702	35,703	37,989
Sheiko Elementary	52,671	7,000	45,671	48,919	40,803	42,657
Ealy Elementary	-		-	20,961	34,288	36,912
Doherty Elementary	44,114	6,000	38,114	36,527	34,200	39,447
Gretchko Elementary	52,000	7,000	45,000	49,000	41,903	48,517
Abbott Middle School	63,000	8,000	55,000	61,798	62,498	70,634
Orchard Lake Middle School	75,000	10,000	65,000	67,862	63,607	65,839
West Bloomfield High School	351,637	36,000	315,637	352,034	329,204	388,816
Facilities & Operations	-			13,248	12,699	22,343
Administration Building	45,329	6,000	39,329	28,438	31,545	40,382
SUB-TOTAL ELECTRICITY	759,751	91,000	668,751	761,792	728,642	837,527
HEATING FUEL						
Roosevelt Elementary	36,000	(4,000)	40,000	50,994	36,902	28,385
Scotch Elementary	12,500	(500)	13,000	18,002	10,872	12,499
Sheiko Elementary	22,700	(2,300)	25,000	34,365	27,165	23,404
Ealy Elementary	-	(200)	200	31,563	26,196	21,458
Doherty Elementary	17,000	(2,000)	19,000	23,808	17,683	16,093
Gretchko Elementary	27,000	(3,000)	30,000	44,153	24,455	19,544
Abbott Middle School	46,792	(4,000)	50,792	67,048	50,387	46,335
Orchard Lake Middle School	37,475	(5,000)	42,475	54,973	42,802	44,392
West Bloomfield High School	171,092	(26,000)	197,092	239,966	204,429	162,884
Facilities & Operations	-			10,338	7,579	17,107
Administration Building	18,000	(2,000)	20,000	24,585	13,993	21,013
SUB-TOTAL HEATING FUEL	388,559	(49,000)	437,559	599,795	462,463	413,114
WATER/SEWER						
Roosevelt Elementary	4,454		4,454	5,431	4,216	4,889
Scotch Elementary	5,560		5,560	7,388	3,637	5,714
Sheiko Elementary	5,500		5,500	4,423	4,649	4,667
Ealy Elementary	-			1,566	5,236	5,980
Doherty Elementary	5,270		5,270	5,269	2,982	3,575
Gretchko Elementary	5,216		5,216	6,888	3,501	4,669
Abbott Middle School	5,500		5,500	4,544	8,634	9,704
Orchard Lake Middle School	7,000		7,000	5,915	7,273	6,261
West Bloomfield High School	34,381		34,381	72,287	65,035	39,523
Facilities & Operations	1,500		1,500	658	1,653	7,717
Administration Building	2,000		2,000	1,809	830	1,789
SUB-TOTAL WATER/SEWER	76,381	-	76,381	116,178	107,646	94,488
TELEPHONE						
Roosevelt Elementary	5,000		5,000	5,000	5,000	4,500
Scotch Elementary	5,000		5,000	5,000	5,000	4,500
Sheiko Elementary	5,000		5,000	5,000	5,000	4,500
Ealy Elementary	-				5,000	4,500
Doherty Elementary	5,000		5,000	5,000	5,000	4,500
Gretchko Elementary	5,000		5,000	5,000	5,000	4,500
Abbott Middle School	9,000		9,000	9,000	7,000	7,500
Orchard Lake Middle School	9,000		9,000	9,000	7,000	7,500
West Bloomfield High School	12,000		12,000	22,935	14,508	12,238
Project Search	500		500	449	397	495
Facilities & Operations	7,500		7,500	5,697	3,913	6,084
Administration Building	5,000		5,000	5,000	5,000	4,000
Special Service	2,000		2,000	2,000	2,000	2,000
SUB-TOTAL TELEPHONE	70,000	-	70,000	79,081	69,818	66,817
OTHER EXPENDITURES						
Energy Savings Program w/ Executive Energy	35,143	-	35,143	10,000	-	-
TOTAL EXPENDITURES	1,329,834	42,000	1,287,834	1,566,846	1,368,569	1,411,946

CROSSING GUARDS & SECURITY

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Crossing Guards	10.0	10.0	117,901		117,901	114,690	-	-
Security Paras - Scotch Elementary	-	1.0	-	(22,544)	22,544	23,441	23,213	21,550
Security Paras - WBHS	2.0	3.3	43,587	(25,305)	68,892	71,103	68,705	53,305
SUB-TOTAL SALARIES AND/OR WAGES	12.0	14.3	161,488	(47,849)	209,337	209,234	91,918	74,855
	(2.3)							
EMPLOYMENT BENEFITS								
Retirement			61,688	(11,579)	73,267	61,265	24,929	18,154
Health Insurance			29,952	(10,521)	40,473	27,699	29,749	51,259
Social Security (FICA)			12,360	(3,654)	16,014	15,722	6,823	5,641
Dental Insurance			2,949	29	2,920	3,433	2,443	3,912
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			500		500	3,300	2,620	
All Other:								
Vision Insurance			432	4	428	502	444	445
Long-term Disability			146	1	145	133	128	180
Life Insurance			-					
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			-					
SUB-TOTAL EMPLOYMENT BENEFITS			108,027	(25,720)	133,747	112,054	67,136	79,591
SUB-TOTAL PERSONNEL COSTS	12.0	14.3	269,515	(73,569)	343,084	321,288	159,054	154,446
	(2.3)							
PURCHASED SERVICES								
Contracted Security Service WBHS			66,689		66,689	61,676	64,975	63,464
SUPPLIES AND/OR MATERIALS			-					
OTHER EXPENDITURES			-					
TOTAL EXPENDITURES			336,204	(73,569)	409,773	382,964	224,029	217,910

AUDITORIUM

	FTE's or POSITIONS 2015-16	FTE's or POSITIONS 2014-15	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES								
Program Supervisor			-			-	-	-
Clerical Support			-			-	-	-
Paraprofessionals			-			-	-	-
Auditorium Technicians	1.5	1.5	75,257		75,257	74,936	81,864	73,685
Student Workers			4,500		4,500	6,538	4,610	6,072
SUB-TOTAL SALARIES AND/OR WAGES	1.5	1.5	79,757	-	79,757	81,474	86,474	79,757
EMPLOYMENT BENEFITS								
Retirement			29,981	2,066	27,915	22,706	22,190	17,309
Health Insurance			12,028	178	11,850	10,959	20,542	22,157
Social Security (FICA)			6,101		6,101	5,907	6,060	5,610
Dental Insurance			1,065	11	1,054	991	1,936	1,943
Other Benefits (Ins. Opt out/Tuition reimb/mileage)			-			1,500	1,408	1,348
All Other:								
Vision Insurance			118	1	117	139	267	224
Long-term Disability			-					
Life Insurance			88	1	87	72	86	95
Sick/Vaca/TSA			-					
Employer-paid Daycare			-					
Attendance Incentive			-					
Other Insurance			24		24	16	72	36
SUB-TOTAL EMPLOYMENT BENEFITS			49,405	2,257	47,148	42,290	52,561	48,722
SUB-TOTAL PERSONNEL COSTS	1.5	1.5	129,162	2,257	126,905	123,764	139,035	128,479
PURCHASED SERVICES / SUPPLIES & MATERIALS			5,381		5,381	5,428	5,577	4,329
OTHER EXPENDITURES			-		-			
TOTAL EXPENDITURES			134,543	2,257	132,286	129,192	144,612	132,808

OTHER DISTRICT LEVEL COSTS

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
SALARIES AND/OR WAGES - Severance Payouts for Sick/Vaca	245,875		245,875	169,492	90,162	478,897
EMPLOYMENT BENEFITS						
Voluntary Severance Incentive Program	-	(644,000)	644,000	812,000	812,000	962,800
Unemployment Compensation Expense	145,836		145,836	67,152	311,220	59,264
Workers' Compensation Expense	94,624		94,624	99,040	72,340	170,388
Third Party Administrator for Annuity Contributions	6,480		6,480	7,830	7,800	8,670
SUB-TOTAL EMPLOYMENT BENEFITS	246,940	(644,000)	890,940	986,022	1,203,360	1,201,122
PURCHASED SERVICES						
District-wide Property-Casualty and Liability Insurance	172,000		172,000	170,286	158,002	155,720
Central Services Postage and Copier Expense	23,500		23,500	22,209	33,840	38,672
SUB-TOTAL PURCHASED SERVICES	195,500	-	195,500	192,495	191,842	194,392
OTHER EXPENDITURES						
Interest Expense for Cash Flow borrowing	24,387		24,387	23,466	24,660	32,880
Tax Tribunal Refunds	90,000		90,000	94,654	290,762	146,082
SUB-TOTAL OTHER EXPENDITURES	114,387	-	114,387	118,120	315,422	178,962
TOTAL EXPENDITURES	802,702	(644,000)	1,446,702	1,466,129	1,800,786	2,053,373

E.I. CENTER PROGRAM (A.I. Prg in General Fund effective 2014-15)	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
REVENUE						
Act 18 Special Ed Millage via Oakland Schools & Tuition	$ 473,292	$ -	$ 473,292	$ 1,825,047	$ 1,995,703	$ 2,134,771
State Aid per pupil Foundation Allowance	$ 126,686	$ -	$ 126,686	$ 301,403	$ 329,587	$ 338,868
State Aid Section 51c Categorical	$ 77,647	$ -	$ 77,647	$ 375,119	$ 410,196	$ 449,124
TOTAL REVENUES	$ 677,625	$ -	$ 677,625	$ 2,501,570	$ 2,735,486	$ 2,922,763
EXPENDITURES						
Salaries & Wages	$ 300,343	$ -	$ 300,343	$ 1,206,410	$ 1,324,603	$ 1,330,664
Employment Benefits	$ 224,056	$ -	$ 224,056	$ 816,306	$ 896,280	$ 1,008,464
Purchased Services	$ 46,716	$ -	$ 46,716	$ 98,365	$ 108,002	$ 171,379
Supplies & Materials	$ 6,800	$ -	$ 6,800	$ 27,523	$ 30,220	$ 13,381
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
SUB-TOTAL OPERATING EXPENDITURES	$ 577,915	$ -	$ 577,915	$ 2,148,604	$ 2,359,105	$ 2,523,888
TRANSFER OUT TO GENERAL FUND FOR RENT & INDIRECT COSTS	$ 99,710	$ -	$ 99,710	$ 352,966	$ 376,381	$ 398,875
OPERATING SURPLUS (DEFICIT)	$ -	$ -	$ -	$ (0)	$ -	$ -

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	PROJECTED ACTUAL 2014-15	BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
REVENUES:							
Sales Type A Lunch	$ 413,674	$ 36,504	$ 377,170	$ 454,706	$ 435,006	$ 473,390	$ 620,753
Sales Breakfast	29,324	3,586	25,738	45,442	48,234	46,047	45,715
Sales A la Carte (Students)	397,993	49,349	348,644	394,922	468,494	475,323	462,902
Sales A la Carte (Adults)	12,059	1,120	10,939	6,571	8,132	9,055	10,538
Catering	5,200	42	5,158	24,145	30,740	46,018	18,647
Miscellaneous Revenue	10,441	3,398	7,043	9,658	10,130	13,753	16,262
Great Start Readiness Program Sales	18,350	24	18,326				
State Categorical Sec. 31D School Lunch	61,733	-	61,733	60,725	62,874	76,869	61,746
State Categorical Sec. 31F Supplemental Breakfast	16,406	-	16,406	13,247	13,716	14,530	24,003
Federal National School Lunch	500,440	(10,754)	511,194	547,849	527,663	518,270	619,848
Federal National School Breakfast	109,137	9,424	99,713	78,780	88,507	72,078	-
Federal National Summer Food Service	11,083	2,291	8,792	8,994	11,673	7,416	-
Federal Child Care Food Program	-	(2,511)	2,511	4,347	4,673	-	-
USDA Entitlement Commodities	110,256	-	110,256	110,256	116,319	144,466	127,575
Consulting Services Revenue (from Oakland ISD)					-	-	87,841
Prior Period Accounting Adjustment(s)	-	(30,918)	30,918				
TOTAL REVENUES	$ 1,696,096	$ 61,555	$ 1,634,541	$1,759,642	$1,826,161	$1,897,215	$2,095,830
EXPENDITURES:							
Salaries & Gross Wages:							
Supervisory	-	-	-	-	-	-	83,234
Cafeteria Workers	4,949	-	4,949	5,000	431,953	437,462	407,178
Clerical Support	-	-			44,919	45,345	42,564
Paraprofessionals - Lunch room supervision	103,251	(4,793)	108,044	83,000	82,233	113,646	112,787
Termination Pay	-	-			32,084	256	30,828
Board Paid Annuity	-	-				-	2,220
Sub-total Salaries & Gross Wages	108,200	(4,793)	112,993	88,000	591,189	596,709	678,811
Employment Benefits:							
Retirement	36,949	-	36,949	29,084	165,718	116,917	126,810
FICA	7,835	-	7,835	6,732	41,987	33,932	42,246
Other benefits	4	(2,478)	2,482		1,694	1,250	756
Life Insurance	44	-	44	22	1,516	1,362	1,603
Disability Insurance		-				-	265
Health Insurance	7,761	-	7,761	4,153	136,917	124,461	172,476
Dental Insurance	3,173	-	3,173	212	12,685	14,889	13,131
Vision Insurance	539	-	539	56	1,780	1,423	2,056
Other insurance		-		-	260	144	48
Mileage		-			508		
Uniforms expense		-			7,534	8,264	6,792
Sub-total Employment benefits	56,305	(2,478)	58,783	40,259	370,599	302,642	366,183
Purchased Services:							
Contracted Labor Expense (Aramark)	561,334	(30,674)	592,008	623,813		-	-
Contracted Admin Cost (Aramark)	76,090	826	75,264	79,783		-	-
Contracted Management Fee (Aramark)	9,663	(71)	9,734	10,131		-	-
Professional Development		-			5,974	5,866	25,532
Professional Development employee reimbursements		-			1,160	489	-
Communication expense (cell phones)		-			510	432	1,056
Printing		-		1,200	880	4,115	517
Software Maintenance	10,481	-	10,481	6,700	10,037	22,848	-
Repairs and Maintenance	31,929	170	31,759	39,948	38,966	46,977	38,415
Equipment Rental		(4,849)	4,849	2,600	2,594	2,513	-
Contracted shared Director (0.4 FTE w/ WLCSD)		-			56,646	48,364	-
Summer Feeding Prg Costs	4,816	-	4,816			-	
Sub-total Purchased Services	694,313	(34,598)	728,911	764,175	116,767	131,604	65,520

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	PROJECTED ACTUAL 2014-15	BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
Supplies:							
Food Purchases	595,631	(15,217)	610,848	512,567	720,449	758,808	854,918
Non-food items	98,148	(7,403)	105,551	106,748	22,871	-	-
Office supplies	423	-	423	2,000	1,941	3,417	7,713
Miscellaneous supplies	2,820	-	2,820	2,500	2,286	5,915	-
Sub-total Supplies	697,022	(22,620)	719,642	623,815	747,547	768,140	862,631
Other Expenditures:							
Capital Outlay		-			2,626	13,391	50,267
USDA Entitlement Commodities	110,256	-	110,256	110,256	116,319	144,466	127,575
Indirect Costs - Transfer out to District General Fund	-	-		105,088	17,500	95,000	105,847
Sub-total Other Expenditures	110,256	-	110,256	215,344	136,445	252,857	283,689
Total Operating Expenditures	$ 1,666,096	$ (64,489)	$ 1,730,585	$1,731,593	$1,962,547	$2,051,952	$2,256,834
Operating Surplus (Deficit)	30,000	126,044	(96,044)	28,049	(136,386)	(154,737)	(161,004)
Aramark "Guaranteed Return" Subsidy	-	(28,051)	28,051				
Transfer (into) from General Fund	(27,516)	(55,032)	27,516				
Beginning Fund Balance	-	(40,477)	40,477	40,477	176,863	331,600	492,604
Ending Fund Balance	$ 2,484	$ 2,484	$ -	$ 68,526	$ 40,477	$ 176,863	$ 331,600

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
REVENUES						
Preschool Programs Revenue	$ 1,458,634	$ -	$ 1,458,634	$ 1,489,140	$ 1,660,878	$ 1,845,641
Community Programs Revenue	378,000	-	378,000	407,315	343,565	367,534
Building/Facility Rental Revenue	225,000	-	225,000	184,638	181,642	204,802
TOTAL REVENUES	$ 2,061,634	$ -	$ 2,061,634	$ 2,081,093	$ 2,186,085	$ 2,417,977
SALARIES AND/OR WAGES						
Director	$ 109,776	$ -	$ 109,776	$ 110,552	$ 103,018	$ 90,717
Coordinator - Community Ed	42,411	-	42,411	42,411	40,210	39,038
Supervisory - Preschool Prgs	24,834	-	24,834	31,800	29,145	24,600
Instructional Personnel - Preschool Prgs	630,419	-	630,419	687,245	764,561	856,229
Instructional Personnel - Community Ed	92,500	-	92,500	90,862	97,110	90,032
Clerical - Community Ed	61,753	-	61,753	69,358	40,369	51,614
Clerical - Preschool Programs	60,140	-	60,140	57,786	55,280	49,768
Custodial OT Expense	11,200	-	11,200	-	7,542	22,810
Termination Pay	448	(16,233)	16,681	-	599	14,817
SUB-TOTAL SALARIES AND/OR WAGES	$ 1,033,481	$ (16,233)	$ 1,049,714	$ 1,090,014	$ 1,137,834	$ 1,239,625
EMPLOYMENT BENEFITS						
Retirement	$ 367,261	$ 15,016	$ 352,245	$ 314,503	$ 270,065	$ 283,458
Health Insurance	181,149	-	181,149	182,034	208,438	318,529
Social Security (FICA)	79,062	1,217	77,845	79,678	82,593	93,017
Dental Insurance	14,548	-	14,548	14,816	13,381	14,637
Other Benefits	16,776	-	16,776	10,506	12,383	8,776
All Other:		-		3,831	3,076	2,964
Vision Insurance	2,645	-	2,645			
Long-term Disability	577	-	577			
Life Insurance	790	-	790			
Sick/Vaca/TSA						
Employer-paid Daycare						
Attendance Incentive						
Other Insurance	260		260			
SUB-TOTAL EMPLOYMENT BENEFITS	$ 663,068	$ 16,233	$ 646,835	$ 605,368	$ 589,936	$ 721,381
SUB-TOTAL PERSONNEL COSTS	$ 1,696,549	$ -	$ 1,696,549	$ 1,695,382	$ 1,727,770	$ 1,961,006
PURCHASED SERVICES						
Contracted Custodial Services	$ 16,623	$ -	$ 16,623	$ 14,926	$ 14,834	$ -
Community Education Purchased Services	103,000	-	103,000	108,532	109,940	134,619
School-Aged Child Care Purchased Services	39,862	-	39,862	42,283	65,050	70,215
SUB-TOTAL PURCHASED SERVICES	$ 159,485	$ -	$ 159,485	$ 165,741	$ 189,824	$ 204,834
SUPPLIES AND/OR MATERIALS	$ 55,600	$ -	$ 55,600	$ 53,989		
OTHER EXPENDITURES						
Transfer out to General Fund	$ 150,000	$ -	$ 150,000	$ 165,981	$ 268,491	$ 252,137
TOTAL EXPENDITURES	$ 2,061,634	$ -	$ 2,061,634	$ 2,081,093	$ 2,186,085	$ 2,417,977
OPERATING SURPLUS (DEFICIT)	$ -	$ -	$ -	$ -	$ -	$ -

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
BEGINNING FUND BALANCE	$ 219,621	$ (407,283)	$ 626,904	$ (60,920)	$ -	$ -
REVENUES						
1.2453 mill Sinking Fund Levy	$ 2,119,302	$ 47,550	$ 2,071,752	$ 2,037,788	$ -	$ -
EXPENDITURES						
General Repairs district-wide (annual)	$ 140,000					
Concrete repairs district-wide (annual)	$ 31,050					
WBHS/Scotch Asphalt reconstruction project	$ 1,569,012					
AMS Roofing project	$ 530,020					
Sheiko Partial carpet replacement	$ 63,350					
Prior Year Expenditures	$ -		$ 2,479,035	$ 1,349,964	$ 60,920	
SUB-TOTAL EXPENDITURES	$ 2,333,432	$ (145,603)	$ 2,479,035	$ 1,349,964	$ 60,920	$ -
OPERATING SURPLUS (DEFICIT)	$ (214,130)	$ 193,153	$ (407,283)	$ 687,824	$ (60,920)	$ -
ENDING FUND BALANCE	$ 5,491	$ (214,130)	$ 219,621	$ 626,904	$ (60,920)	$ -

2013-14 Expenditures:

District Bldg. Repairs	$ 246,269
High School Fascia project	$ 531,872
Sheiko Elementary Construction project	$ 436,927
Doherty swale drainage	$ 4,400
District-wide concrete repair project (annual)	$ 50,978
Gretchko picket fence project	$ 12,627
OLMS Orchestra Pit Carpet replacement	$ 11,706
Design fee expenditures for next year projects	$ 55,185
Total Expenditures	$ 1,349,964

2014-15 Budgeted Expenditures:

District Bldg. Repairs	$ 250,000
District-wide concrete repair project (annual)	$ 29,128
Scotch Asphalt Reconstruction Project	$ 513,783
AMS Driveway Widening Project	$ 133,686
OLMS Roofing Project	$ 405,852
WBHS Roof Expansion Joint repair	$ 23,122
WBHS Stadium Ticket booth entrance	$ 216,482
WBHS interior stair and flooring repairs	$ 14,000
Partial Carpeting replacement (4 sites)	$ 395,509
Service Bldg. Underground Storage Tank removal	$ 40,000
Service Bldg. Culvert repair	$ 14,210
Middle Schools Gym lighting project	$ 93,263
Ealy demolition	$ 350,000
Total Budgeted Expenditures	$ 2,479,035

	PROPOSED BUDGET 2015-16	INCREASE (DECREASE) 2015-16	AMEND #2 BUDGET 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
Beginning Fund Balance	$ 1,029,066	$ 154,173	$ 874,893	$ 1,037,738	$ 984,220	$ 1,176,339
Revenues:						
Millage Rate Levied	7.5	-0.4	7.9	7.9	8.1	8.15
Property Tax Collections	$ 12,804,302		$ 13,130,309	$ 12,878,390	$ 13,196,101	$ 13,502,301
Interest Earnings	$ 12,000		$ 11,867	$ 10,724	$ 20,887	$ 18,037
ARRA Interest expense subsidy	$ 779,638		$ 760,963	$ 761,784	$ 786,444	$ 820,888
State Revenue in lieu of PPT	$ 60,261		$ 60,261			
Proceeds from Refinancing	$ -	$ -	$ 12,501,218	$ -	$ 6,353,000	$ 18,752,000
Sub-total Revenues	$ 13,656,201	$ -	$ 26,464,618	$ 13,650,898	$ 20,356,432	$ 33,093,226
Expenditures:						
Principal Payments	$ 10,800,000		$ 10,700,000	$ 10,340,000	$ 9,735,000	$ 9,365,000
Interest Expense	$ 2,751,545		$ 2,799,073	$ 3,429,328	$ 3,988,312	$ 1,569,021
Tax Abatements/Fees	$ 76,900		$ 41,700	$ 44,415	$ 175,777	$ 130,385
Refunding	$ -	$ -	$ 12,769,672	$ -	$ 6,403,825	$ 22,220,939
Sub-total Expenditures	$ 13,628,445	$ -	$ 26,310,445	$ 13,813,743	$ 20,302,914	$ 33,285,345
Ending Fund Balance	$ 1,056,822		$ 1,029,066	$ 874,893	$ 1,037,738	$ 984,220

Principal Due Date	Beginning Principal Balance owed	Annual Principal Payments per amortization schedules	Annual Interest Expense net of ARRA subsidy*	Effective Interest Rate	Total Annual debt retirement payment	Ending Principal Balance owed	TV	Assumed TV Growth Rate	Millage rate required
5/1/2016	$ 66,815,000	$ 10,800,000	$ 1,971,907	2.95%	$ 12,771,907	$ 56,015,000	$ 1,701,840,320	2.7%	7.50
5/1/2017	$ 56,015,000	$ 11,215,000	$ 1,544,082	2.76%	$ 12,759,082	$ 44,800,000	$ 1,761,404,731	3.5%	7.24
5/1/2018	$ 44,800,000	$ 9,480,000	$ 1,249,708	2.79%	$ 10,729,708	$ 35,320,000	$ 1,823,053,897	3.5%	5.89
5/1/2019	$ 35,320,000	$ 9,460,000	$ 1,023,708	2.90%	$ 10,483,708	$ 25,860,000	$ 1,891,418,418	3.75%	5.54
5/1/2020	$ 25,860,000	$ 9,405,000	$ 703,160	2.72%	$ 10,108,160	$ 16,455,000	$ 1,962,346,609	3.75%	5.15
5/1/2021	$ 16,455,000	$ 4,555,000	$ 403,400	2.45%	$ 4,958,400	$ 11,900,000	$ 2,011,405,274	2.5%	2.47
5/1/2022	$ 11,900,000	$ 2,720,000	$ 245,051	2.06%	$ 2,965,051	$ 9,180,000	$ 2,061,690,406	2.5%	1.44
5/1/2023	$ 9,180,000	$ 2,730,000	$ 177,051	1.93%	$ 2,907,051	$ 6,450,000	$ 2,113,232,666	2.5%	1.38
5/1/2024	$ 6,450,000	$ 2,725,000	$ 109,500	1.70%	$ 2,834,500	$ 3,725,000	$ 2,166,063,482	2.5%	1.31
5/1/2025	$ 3,725,000	$ 1,225,000	$ 37,251	1.00%	$ 1,262,251	$ 2,500,000	$ 2,220,215,070	2.5%	0.57
5/1/2026	$ 2,500,000	$ 1,250,000	$ 25,000	1.00%	$ 1,275,000	$ 1,250,000	$ 2,275,720,446	2.5%	0.56
5/1/2027	$ 1,250,000	$ 1,250,000	$ 12,500	1.00%	$ 1,262,500	$ -	$ 2,332,613,457	2.5%	0.54
		$ 66,815,000	$ 7,502,318		$ 74,317,318				

* ARRA Interest Expense Subsidy

Total Projected Subsidy, 2015-16 through 2026-27	$ 5,322,613
Average Annual Projected Subsidy, 2015-16 through 2026-27	$ 443,551