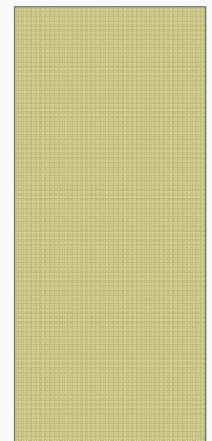


# **WEST BLOOMFIELD SCHOOL DISTRICT**

PROPOSED BUDGET 2017-18  
JUNE 19, 2017



# 6-19-17 PROPOSED GENERAL FUND BUDGET CALCULATION 2017-18 SCHOOL YEAR

General Fund	Proposed 2017-18	Change 2017-18	Amend #2 2016-17
Beginning Fund Balance	<b>\$6,218,026</b>	<b>\$588,428</b>	<b>\$5,629,598</b>
Revenues	<b>62,794,485</b>	<b>(107,425)</b>	<b>62,901,910</b>
Expenditures	<b>63,885,526</b>	<b>1,572,044</b>	<b>62,313,482</b>
Operating Surplus (Deficit)	<b>(1,091,041)</b>	<b>(1,679,469)</b>	<b>588,428</b>
<b>Ending Fund Balance</b>	<b>\$5,126,985</b>	<b>(1,091,041)</b>	<b>\$6,218,026</b>
<b>Ending Fund Balance %</b>	<b>8.16%</b>	<b>(1.73%)</b>	<b>9.89%</b>

## MILLAGE RATES SUPPORTING GENERAL FUND

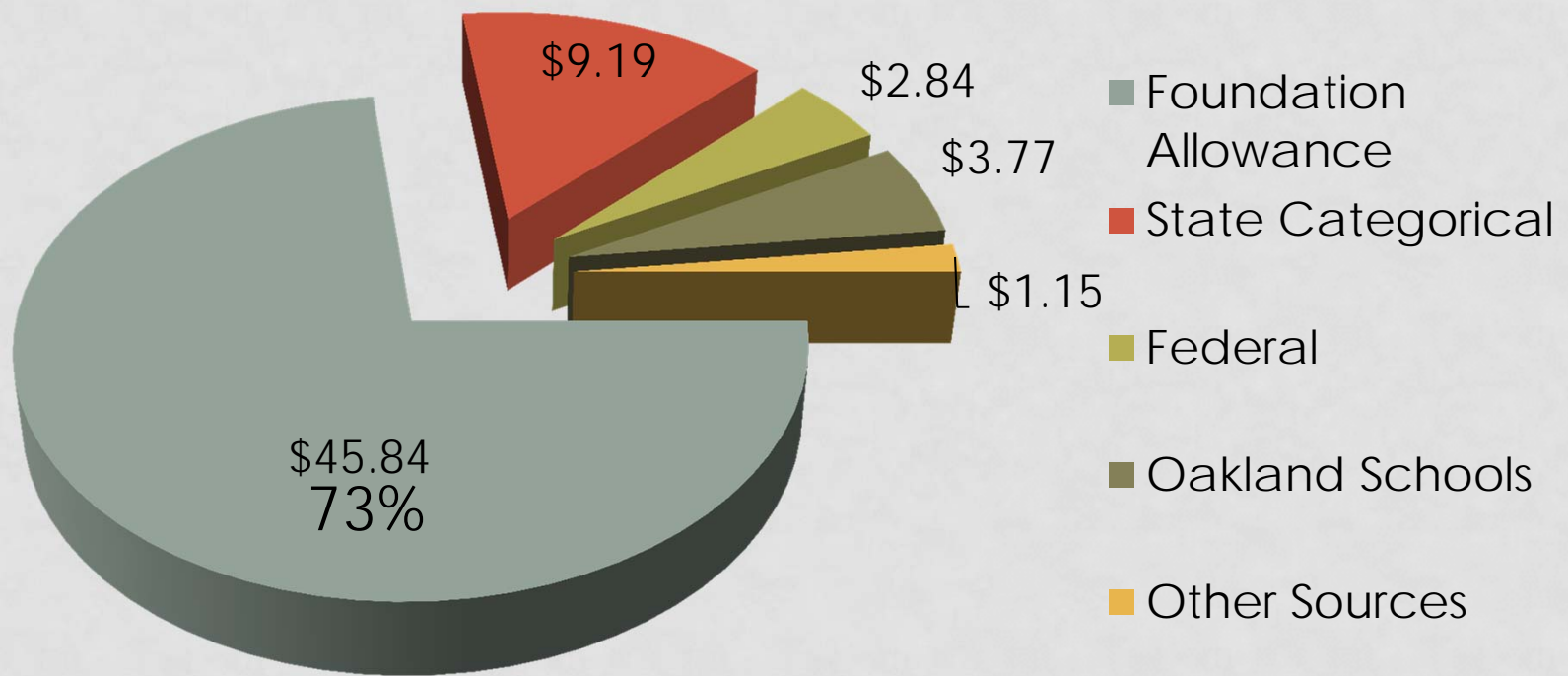
	<u>2017-18</u>	<u>Change</u>	<u>2016-17</u>
Operating			
Non-Homestead	17.6384	-.1818	17.8202

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

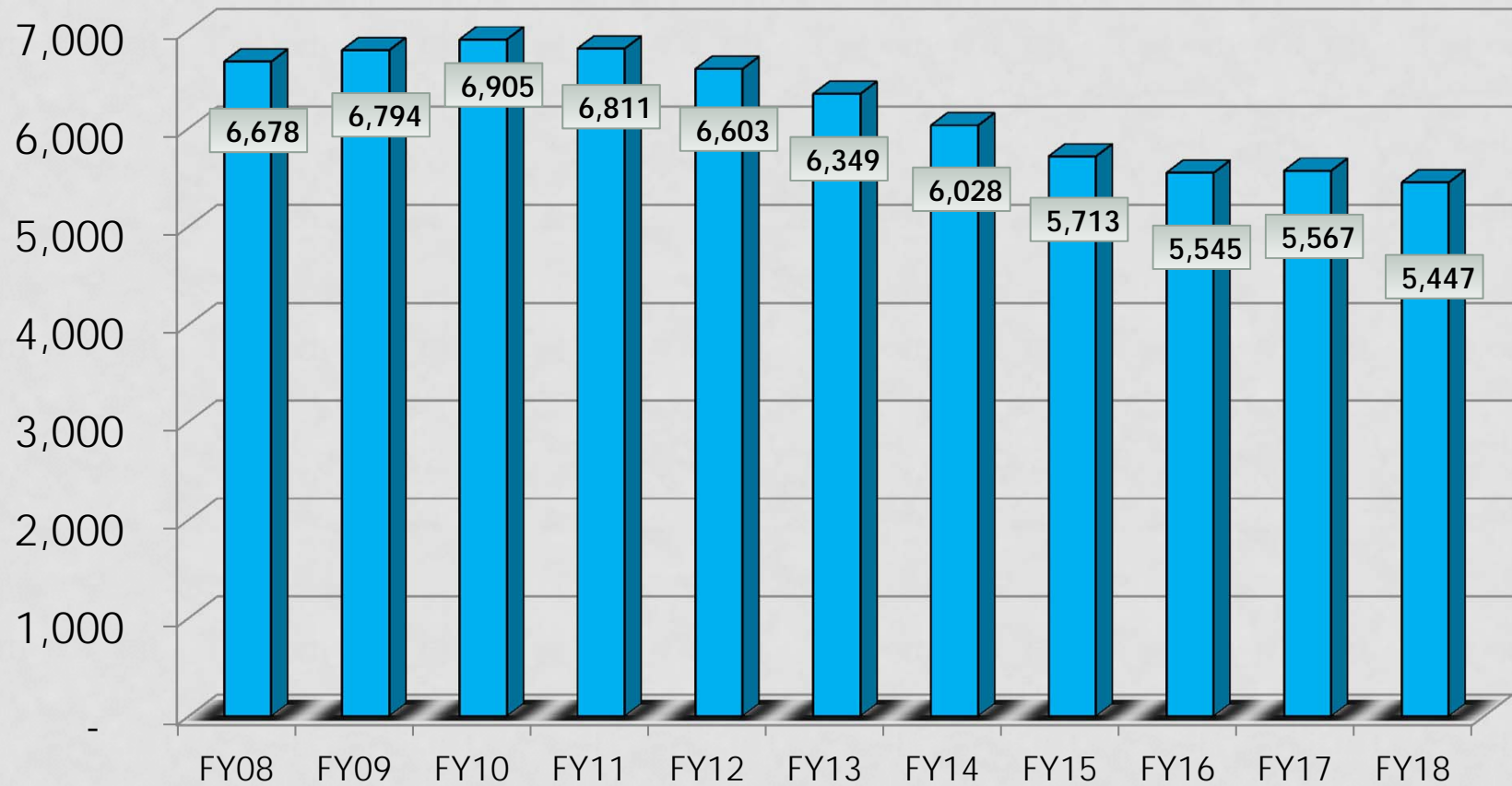
Operating			
Homestead			
(Hold Harmless)	3.4533	-.0704	3.5237

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

# REVENUE \$62.79 MILLION



## FUNDED PUPIL FTE'S 10-YEAR TREND

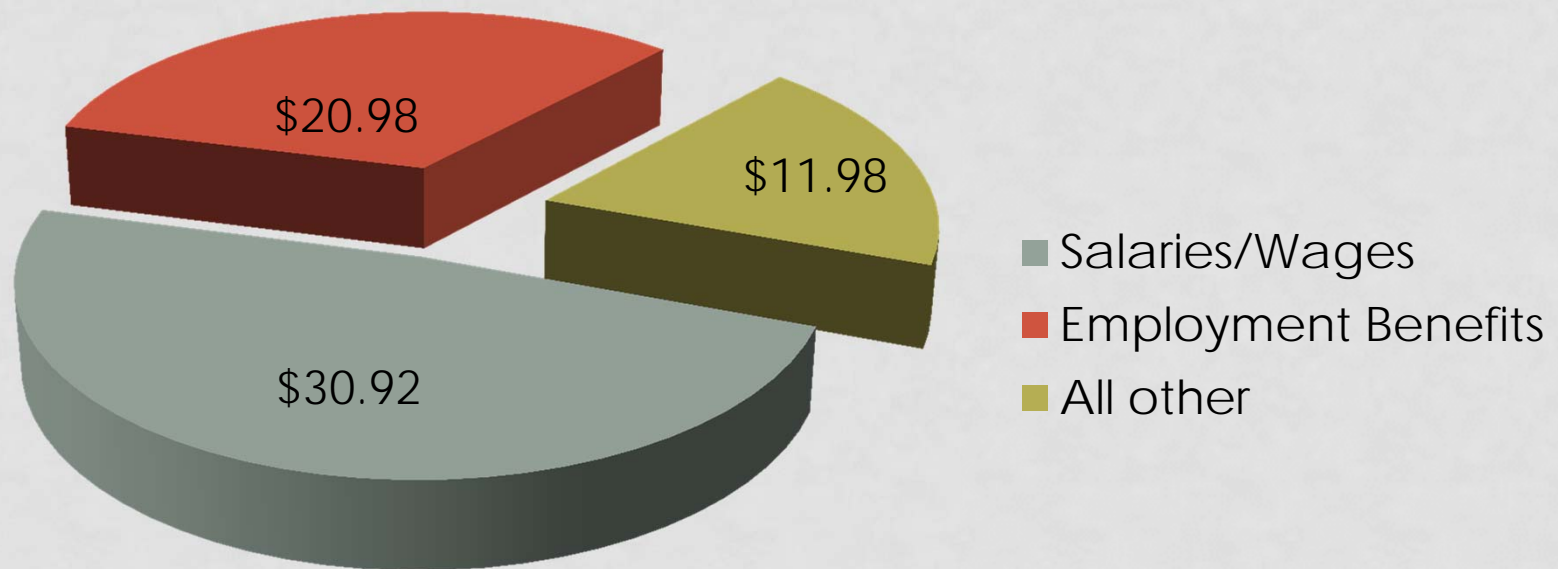


# REVENUE ASSUMPTIONS RECAP

Enrollment decline -120 pupils	(1,046,040)
Increase \$60 Foundation Allowance	658,241
MIPSERS Categorical	(208,114)
At-Risk Categorical Funding (restricted; new)	345,776
Special Education Funding Sources (net)	66,605
Other Miscellaneous Adjustments	<u>76,107</u>
<b>NET CHANGE GENERAL FUND REVENUE</b>	<b>\$ (107,425)</b>



# EXPENDITURES \$63.88 MILLION



Personnel Costs (Salaries + Benefits) = 81.2%

# EXPENDITURES ASSUMPTIONS

Salaries for all employee groups are budgeted for approved contractual agreements in place.

## PERSONNEL COSTS RECAP:

• Salaries Collective Bargaining + Staffing Adjustments	757,764
• Salaries Savings from Teacher Retirements (9)	(415,071)
• Salaries Roll Special Ed STEPS Prg into Gen Fd	299,521
• Salaries At-Risk Categorical Funding (new; TBD)	225,000
• Benefits Retirement Expense @ 36.82%	391,555
• Benefits Health Insurance + Cash in lieu of Insurance	453,593
• Benefits Other Miscellaneous Adjustments	<u>59,725</u>
• <b>NET CHANGE IN PERSONNEL COSTS</b>	<b>1,772,087</b>

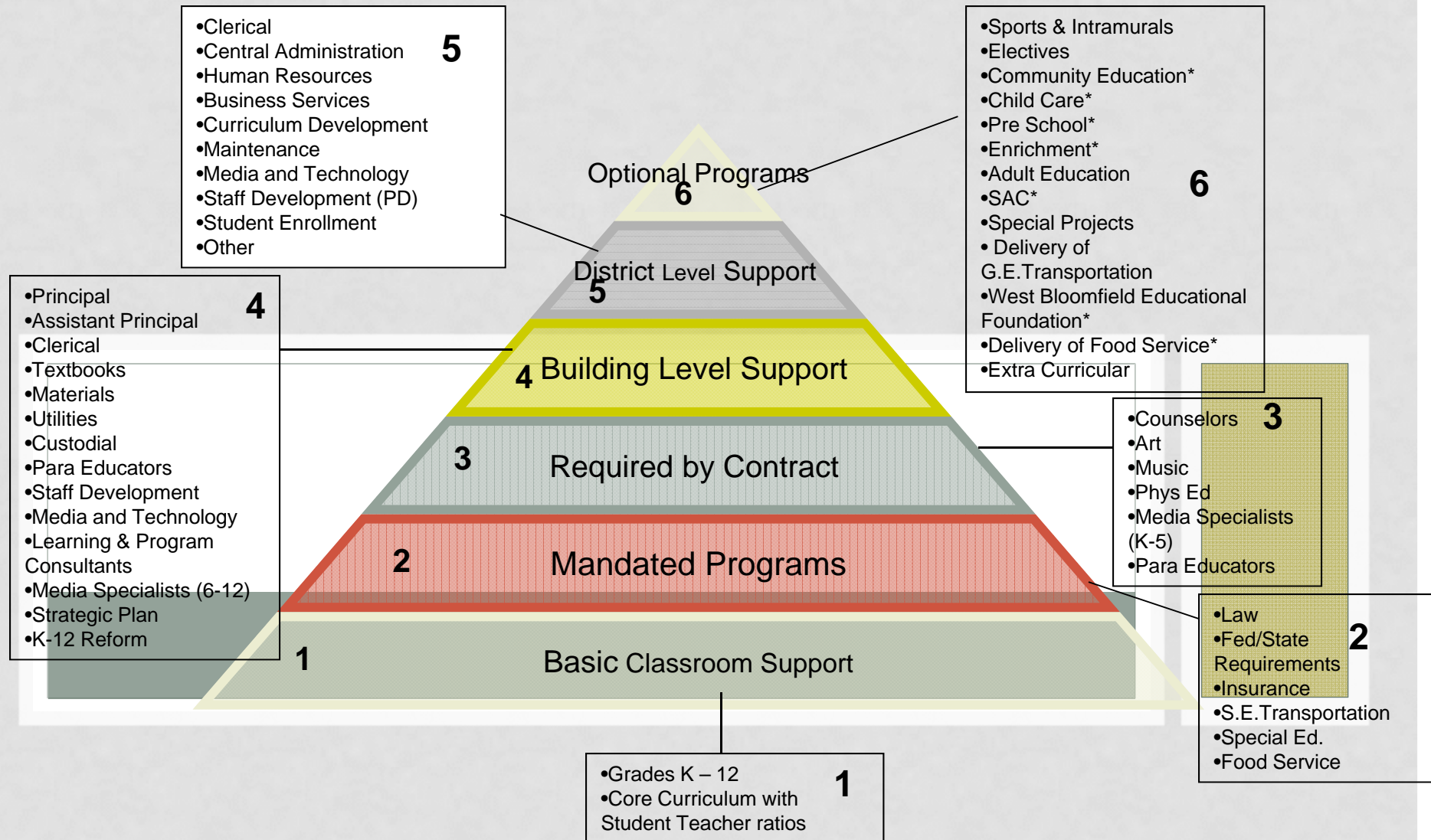


# EXPENDITURES ASSUMPTIONS CONT.

## ALL OTHER (non-personnel) COSTS RECAP:

- Eliminate one-time appropriations from 2016-17: (179,630)
  - Music Program Uniforms
  - Special School Election Expense
  - Supplemental Advertising
  - Mandarin Chinese Transportation
- Reduce Special Ed Cooperative Agreements (122,000)
- Durham Transportation Contractual Increase 52,900
- Durham Transportation eliminate buses rental fee (70,000)
- Utilities Expense district-wide 27,874
- Roll Special Ed STEPS Prg into General Fd 61,847
- Other Miscellaneous Adjustments (net) 28,966
- **NET CHANGE IN ALL OTHER COSTS** **(200,043)**
- **NET CHANGE IN TOTAL EXPENDITURES;**  
**Personnel Costs + All other costs** **\$1,572,044**

# Hierarchical Levels of Instructional Support



The foundation for learning in the West Bloomfield School District begins with basic classroom support with all other levels contributing to student learning

\*revenue source

## FY 2017-18 STAFFING ADJUSTMENTS

Description	FTE's
Teachers K-5, district-wide	-3.8
Teachers grades 6-8, district-wide	-0.5
Teachers grades 9-12	+1.2
Curriculum Specialists (science coach)	+0.5
Special Ed Certified	+2.0
Certified Staff Contingency	+2.0
At-Risk Certified Staff	TBD
IT Support Personnel	-0.3
<b>Net Change in FTE's</b>	<b>+1.1</b>

# GENERAL FUND MITIGATING FACTORS

Based on the proposed budget assumptions, there is a spending deficit projected of -\$1,091,041

Based on the proposed budget assumptions the targeted fund balance threshold of 10% on 6/30/18 can be achieved if:

- 2016-17 Favorable Budget Variance +1.3%
- 2017-18 Favorable Budget Variance +0.5%

## PROPOSED FOOD SERVICE FUND BUDGET CALCULATION 2017-18 SCHOOL YEAR

Food Service Fund	Proposed 2017-18	Change 2017-18	Budget 2016-17
Beginning Fund Balance	<b>\$ 54,061</b>	<b>15,102</b>	<b>\$ 38,959</b>
Revenues	<b>1,670,067</b>	<b>72,092</b>	<b>1,597,975</b>
Expenditures	<b><u>1,639,834</u></b>	<b><u>71,961</u></b>	<b><u>1,567,873</u></b>
Operating Surplus (Deficit)	<b>30,233</b>	<b>131</b>	<b>30,102</b>
<b>Transfer (to) from General Fund</b>	<b><u>(30,000)</u></b>	<b><u>(15,000)</u></b>	<b><u>(15,000)</u></b>
<b>Ending Fund Balance</b>	<b>\$ 54,294</b>	<b>233</b>	<b>\$ 54,061</b>

## PROPOSED COMMUNITY SERVICE FUND BUDGET CALCULATION 2017-18 SCHOOL YEAR

Center Program Fund	Proposed 2017-18	Change 2017-18	Amend #2 2016-17
Beginning Fund Balance	\$ -0-	-	\$ -0-
Revenues	2,081,882	-	2,040,449
Expenditures	<b><u>2,041,882</u></b>	-	<b><u>2,000,449</u></b>
Operating Surplus (Deficit)	<b>40,000</b>	-	<b>40,000</b>
Transfer out to General Fund	<b><u>(40,000)</u></b>	-	<b><u>(40,000)</u></b>
Ending Fund Balance	\$ -0-	-	\$ -0-



# PROPOSED DEBT RETIREMENT FUND BUDGET CALCULATION 2017-18 SCHOOL YEAR

Debt Retirement Fund	Proposed 2017-18	Change 2017-18	Budget 2016-17
Beginning Fund Balance	<b>\$ 1,289,527</b>	<b>\$ 256,730</b>	<b>\$ 1,032,797</b>
Revenues	<b>13,192,692</b>	<b>(618,195)</b>	<b>13,810,887</b>
Expenditures	<b><u>13,275,581</u></b>	<b><u>(278,576)</u></b>	<b><u>13,554,157</u></b>
Operating Surplus (Deficit)	<b>(82,889)</b>	<b>(339,619)</b>	<b>256,730</b>
<b>Ending Fund Balance</b>	<b>\$1,206,638</b>	<b>(82,899)</b>	<b>\$1,289,527</b>
<b>Ending Fund Balance %</b>	<b>9.1%</b>	<b>(0.2%)</b>	<b>9.3%</b>

## MILLAGE RATE SUPPORTING DEBT SERVICE FUND

	<u>2016-17</u>	<u>Change</u>	<u>2015-16</u>
Debt Service	7.0	(0.5)	7.5

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

### 2017 BOND ISSUE APPROPRIATION RECOMMENDATIONS THUS FAR:

- School Bus Replacement (30) 2,624,075
- Technology Equipment (Student 1:1 devices) 854,553
- Instructional Furniture

# PROPOSED BUILDING & SITE SINKING FUND BUDGET CALCULATION 2017-18 SCHOOL YEAR

Debt Retirement Fund	Proposed 2017-18	Change 2017-18	Amend #2 2016-17
Beginning Fund Balance	<b>(111,943)</b>	<b>(128,182)</b>	<b>\$ 16,239</b>
Revenues	<b>2,155,327</b>	<b>17,327</b>	<b>2,138,000</b>
Expenditures	<b>1,733,485</b>	<b>(532,697)</b>	<b>2,166,182</b>
Operating Surplus (Deficit)	<b>421,842</b>	<b>550,024</b>	<b>(128,182)</b>
<b>Ending Fund Balance</b>	<b>309,899</b>	<b>421,842</b>	<b>(111,943)*</b>

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

## 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.*

## **BSSF CAPITAL PROJECTS 2017-18 (YEAR 5)**

<b>General Repairs District-wide</b>	<b>200,000</b>
Concrete Repairs District-wide	40,000
WBHS Stadium Turf and Track (\$442K 2016-17 / \$783K 2017-18)	1,224,702
WBHS partial roof replacement	720,696

## MILLAGE RATE SUPPORTING BUILDING & SITE SINKING FUND

	<u>2017-18</u>	<u>Change</u>	<u>2016-17</u>
All Properties	1.2209	(.0128)	1.2337

THE END