
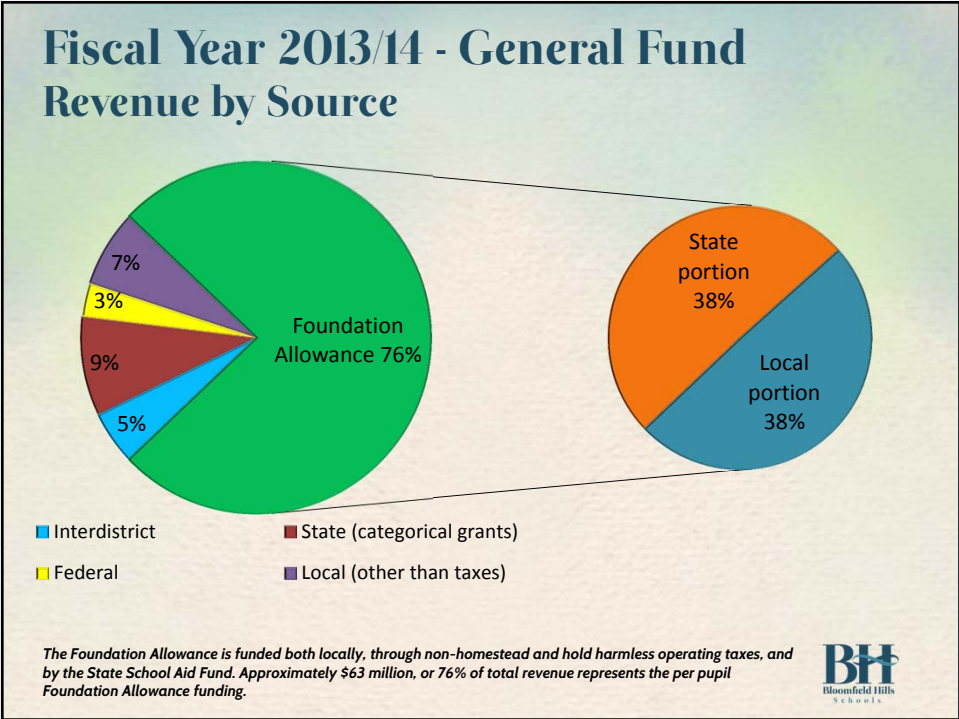


# Bloomfield Hills Schools FY2013/14 Budget Update


December 19, 2013

### FY2013/14 General Fund Budget Change Highlights - Revenue


Revenue Category	Better (Worse)
Local Revenue – primarily due to increasing taxable values	\$ 500k
State revenue <ul style="list-style-type: none"> <li>• Foundation per pupil                             <ul style="list-style-type: none"> <li>○ \$11,884 - same</li> <li>○ Enrollment - Estimated approximates actual so far</li> <li>○ Membership formula changed this year to include a portion of this winter's count instead of last year; therefore, the final enrollment is not yet known.</li> </ul> </li> <li>• Best practices - \$52 per pupil additional funding</li> <li>• Special education funding – prior year adjustment based on lower than projected spending due to medical plan changes/lower costs</li> <li>• Hold harmless guarantee - \$43 per pupil to net a \$5 increase per pupil for this year's State Aid Act funding</li> </ul>	(\$ 900k)
Federal revenue – offset by the same amount of expenditures	\$ 284k

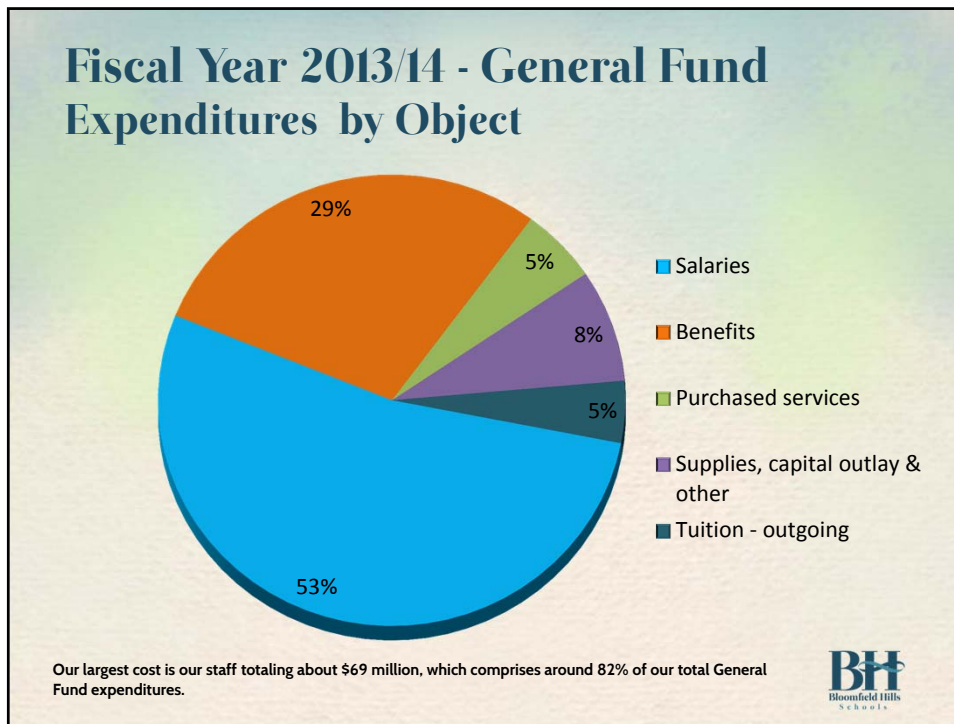
*DRAFT – Estimated impact of budget changes*



### Best Practices State School Aid Act, Section 22f

Criteria	Do we comply?
Policyholder for medical benefit plans	Yes
Obtain competitive bids for a non-instructional service	Yes
School of choice	No
Monitor individual pupil academic growth in each subject area using online assessments	Yes
Supports post secondary credits opportunities	Yes
Offer online courses or blended learning opportunities	Yes
Provides a dashboard/report card with required financial information	Yes
Provide physical education or health education	Yes





### FY2013/14 General Fund Budget Change Highlights - Expenditures

Expenditure area	Better (Worse)
<b>Staffing salaries/wages</b> <ul style="list-style-type: none"> <li>• Transportation, including overtime due to significant changes for the high school and middle schools</li> <li>• Decreases so far in paraprofessionals, custodial and technicians</li> </ul>	\$ 30k
<b>Fringe benefit costs</b> <ul style="list-style-type: none"> <li>• Retirement/MPERS - actual costs to date exceeded original budget estimates given the blend of several rates based on staff elections</li> <li>• Health insurance - costs decreased further offsetting the retirement increase. The remaining employee groups will begin new plan coverage January 2014.</li> <li>• FICA/other</li> </ul>	\$ 28k
<b>BHHS transition</b> <ul style="list-style-type: none"> <li>• Co-curricular - athletics, band, choir, etc. additional uniform/apparel costs offset by athletics savings beyond original estimates</li> <li>• Professional development</li> <li>• Technology devices and related items (RFPs, etc.)</li> </ul>	\$ 100k
<b>Federal grant expenditures - primarily staffing costs</b>	\$ 284k

DRAFT - Estimated impact of budget changes