



# Birmingham

**PUBLIC SCHOOLS** Achievement  
Character  
Community

2022-23 PROJECTED BUDGET SUMMARY  
AND RELATED INFORMATION

*Birmingham Public Schools*

*PRESENTED June 7, 2022*



# Birmingham

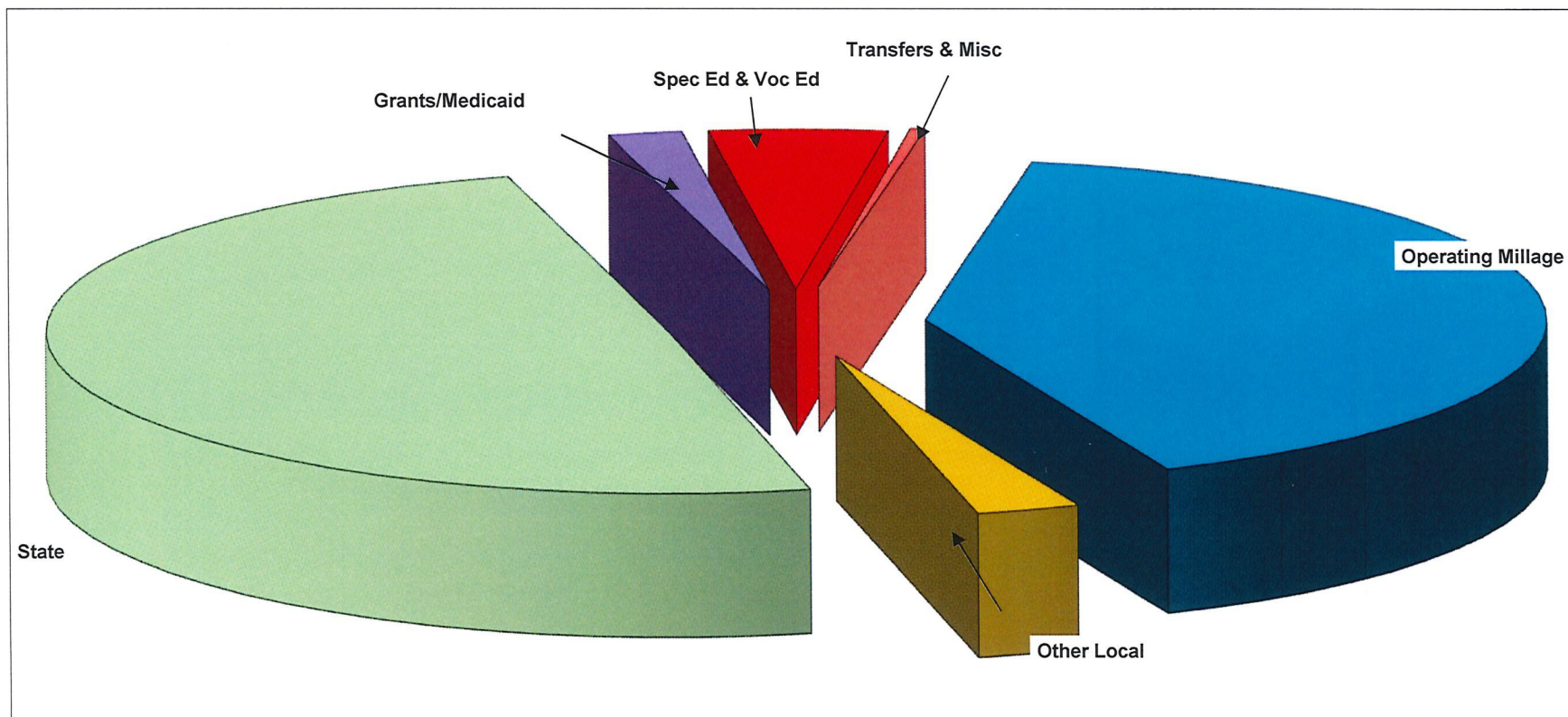
**PUBLIC SCHOOLS** Achievement  
Character  
Community

**Birmingham Public Schools**  
31301 Evergreen Road  
Beverly Hills, MI 48025

*Board of Education*

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**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 General Fund Revenues and Other Financing Sources**  
**Projected Budget**



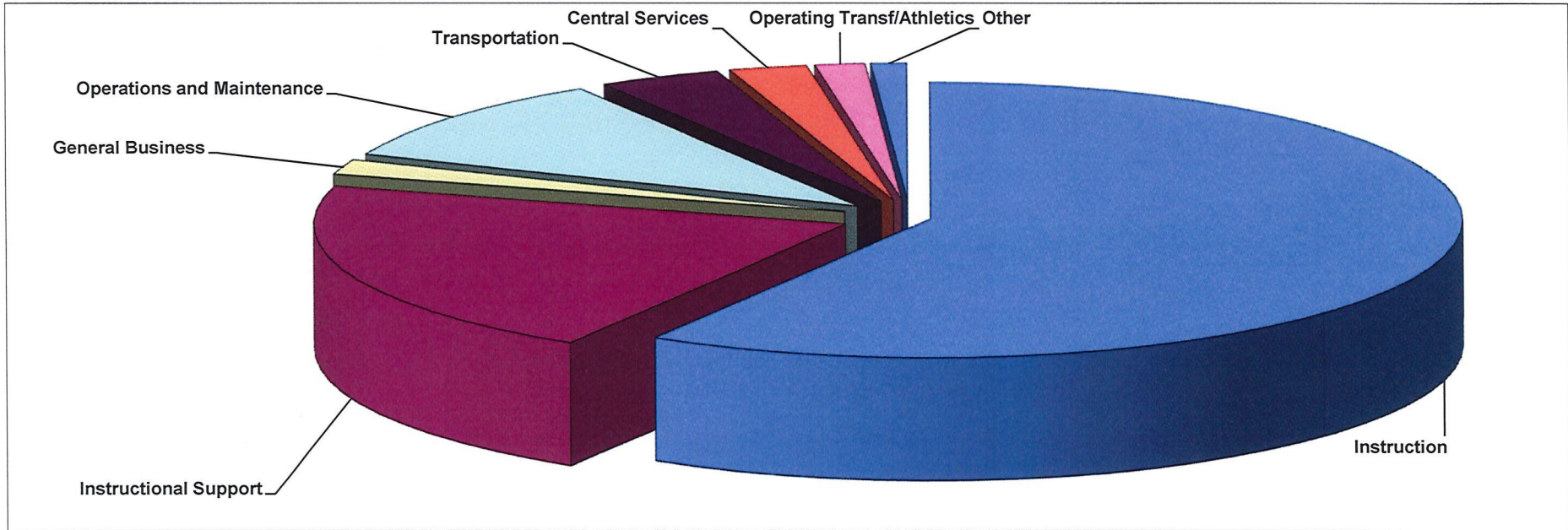
	2021-22 Final Amended		2022-23 Projected Budget			% Change from Final
	Final Amended	% of Total	Projected Budget	% of Total	Increase / (Decrease)	
REVENUES and OFS:						
Operating Millage	\$52,418,000	37.7%	\$50,620,000	40.9%	(\$1,798,000)	-3.4%
Other Local	3,245,870	2.3%	3,312,656	2.7%	66,786	2.1%
State	61,233,770	44.0%	61,263,163	49.5%	29,393	0.0%
Grants/Medicaid	11,620,649	8.4%	2,363,504	1.9%	(9,257,145)	-79.7%
Spec Ed & Voc Ed	5,568,852	4.0%	5,719,246	4.6%	150,394	2.7%
Transfers & Misc	4,996,210	3.6%	466,387	0.4%	(4,529,823)	-90.7%
<b>Total</b>	<b>\$139,083,351</b>	<b>100.0%</b>	<b>\$123,744,956</b>	<b>100.0%</b>	<b>(\$15,338,395)</b>	<b>-11.0%</b>

## BIRMINGHAM PUBLIC SCHOOLS

### 2022-23 General Fund Revenue Detail - Projected Budget

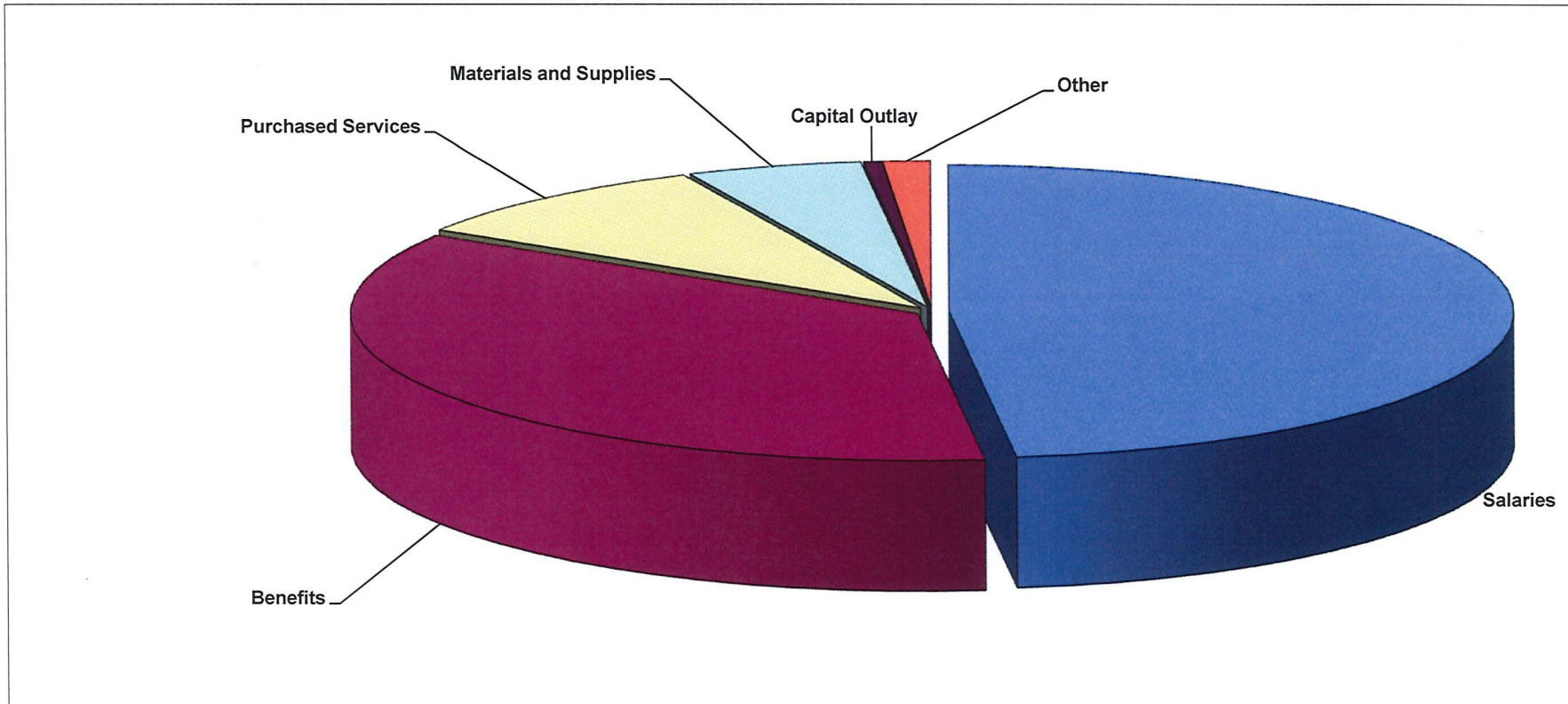
PRE taxable value	4,862,529,476		Homestead Property Tax Rev:		24,133,220
Non-PRE taxable value	1,470,072,131		Non-Homestead Property Tax Rev:		26,461,298
Commercial Personal Property Value:	71,748,440		Comm Personal Property Tax Rev:		430,491
Total Taxable Value:	1,541,820,571		Total Property Tax Revenue		51,025,009
2022 Non-Homestead Millage:	18.0000		State Aid Membership blended FTE:		7,138.81
2022 Commerical Personal Property Millage:	6.0000		Per Pupil Foundation		\$12,736
Homestead Millage:	4.9631				
			2021-22	2022-23	\$ Change
2020-21			Final	Projected	Final vs.
Actual	LOCAL REVENUE:		Budget	Budget	Projected
\$54,190,749	Property Taxes		\$52,418,000	\$50,620,000	(\$1,798,000)
216,243	Interest on Investments		243,500	235,000	(8,500)
321,431	Tuition		503,100	503,100	0
318,844	Athletics		591,000	584,200	(6,800)
227,175	Other Local		1,908,270	1,990,356	82,086
55,274,442	TOTAL LOCAL SOURCES		55,663,870	53,932,656	(1,731,214)
	STATE REVENUE:				
28,424,623	Proposal A		23,893,707	22,951,241	(942,466)
872,360	PY Adj		958,300	0	(958,300)
5,211,341	Special Ed. Headlee - 51C		5,864,210	6,086,118	221,908
472,736	Special Ed 51F		729,238	729,238	0
12,909,000	Discretionary		14,269,230	16,034,732	1,765,502
3,057,555	ESSER Equalization		0	0	0
777,179	Hold Harmless		723,260	723,300	40
2,453,165	MPSERS 147a(1) Cost Offset		2,121,465	2,121,465	0
9,680,815	MPSERS 147c(1) Stabilization Funding		11,497,378	11,500,000	2,622
215,809	MPSERS Reform 147e		218,471	218,471	0
34,992	Bilingual SEC 41		30,125	29,045	(1,080)
168,333	Adult ED		146,185	146,185	0
163,070	CTE Per Pupil Incentive 61d		126,586	152,503	25,917
203,784	State Aid -152A Headlee Data Collection		195,900	195,900	0
13,042	First Robotics		13,883	15,476	1,593
188,192	Early Literacy		139,570	66,924	(72,646)
100,405	Great Start Readiness Program		142,722	128,974	(13,748)
159,139	At Risk - 31A		159,140	159,191	51
0	At Risk - 31AC/O		4,400	4,400	0
65,105,540	TOTAL STATE SOURCES		61,233,770	61,263,163	29,393
	FEDERAL & STATE GRANTS:				
11,622	Grants/Medicaid		11,620,649	2,363,504	(9,257,145)
11,622	TOTAL FEDERAL SOURCES		11,620,649	2,363,504	(9,257,145)
	INTERMEDIATE SOURCES:				
5,298,849	Special & Vocational Education		5,568,852	5,719,246	150,394
	OPERATING TRANSF IN/OUT AND OTHER FINANCING SOURCES:				
921,610	Indirect costs- Grants & Athletic Transfer		4,996,210	466,387	(4,529,823)
921,610	TOTAL INCOMING TRANSF and OTHER FINANCING SOURCES:		4,996,210	466,387	(4,529,823)
125,690,453	TOTAL REVENUES and OTHER FINANCING SOURCES		139,083,351	123,744,956	(15,338,395)
125,782,835	TOTAL EXPENDITURES and OTHER FINANCING USES		141,968,472	127,142,601	(14,825,871)
829,228	Increase (Decrease) in Fund Balance		(2,885,121)	(3,397,645)	(512,524)
19,893,822	Fund Balance - Beginning of Year		20,404,206	17,519,085	(2,885,121)
\$20,723,050	Fund Balance - End of Year		\$17,519,085	\$14,121,440	(\$3,397,645)
		Fund Balance Percentage 11.1068%			

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 General Fund Expenditures by Function**  
**Projected Budget**



EXPENDITURES:	2021-22 Final Amended		2022-23 Projected			% Change from Final
	Final Amended	% of Total	Projected Budget	% of Total	Increase / (Decrease)	
Instruction	\$88,523,771	62.3%	\$74,591,884	58.7%	(\$13,931,887)	-15.7%
Instructional Support	27,266,988	19.2%	26,455,014	20.8%	(811,974)	-3.0%
General Business	2,222,547	1.6%	2,242,322	1.8%	19,775	0.9%
Operations and Maintenance	12,085,164	8.5%	12,773,027	10.0%	687,863	5.7%
Transportation	4,985,068	3.5%	4,751,300	3.7%	(233,768)	-4.7%
Central Services	3,425,072	2.4%	3,021,565	2.4%	(403,507)	-11.8%
Operating Transf/Athletics	2,041,000	1.4%	1,933,300	1.5%	(107,700)	100.0%
Other	1,418,862	1.0%	1,374,189	1.2%	(44,673)	-3.1%
<b>Total</b>	<b>\$141,968,472</b>	<b>100%</b>	<b>\$127,142,601</b>	<b>100%</b>	<b>(\$14,825,871)</b>	<b>-10.4%</b>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 General Fund Expenditures by Object Code**  
**Projected Budget**



EXPENDITURES:	2021-22 Final Amended		2022-23 Projected			% Change from Final
	Final Amended	% of Total	Projected Budget	% of Total	Increase / (Decrease)	
Salaries	\$70,534,517	49.7%	\$61,186,482	48.1%	(\$9,348,035)	-13.3%
Benefits	49,460,372	34.8%	45,459,487	35.8%	(4,000,885)	-8.1%
Purchased Services	14,472,915	10.2%	11,784,063	9.3%	(2,688,852)	-18.6%
Materials and Supplies	5,402,323	3.8%	6,356,356	5.0%	954,033	17.7%
Capital Outlay	390,764	0.3%	646,782	0.5%	256,018	65.5%
Other	1,707,581	1.2%	1,709,431	1.3%	1,850	0.1%
<b>Total</b>	<b>\$141,968,472</b>	<b>100%</b>	<b>\$127,142,601</b>	<b>100%</b>	<b>(\$14,825,871)</b>	<b>-10.4%</b>

# BIRMINGHAM PUBLIC SCHOOLS

## 2022-23 General Fund Expenditures and Other Financing Uses Summary

2020-21 ACTUAL	Function	2021-22 Final	2022-23 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
\$25,811,446	111 Elementary	\$24,855,879	\$22,873,436	\$12,640,600	\$8,869,365	\$561,500	\$799,981	\$0	\$1,990
16,410,130	112 Middle School	16,039,803	15,603,371	8,720,613	6,392,231	212,700	276,212	0	1,615
18,999,835	113 High School	18,877,794	18,298,761	9,700,755	7,126,251	280,260	273,355	3,500	914,640
89,609	118 Pre-School	739,049	677,753	375,898	289,241	3,050	9,564	0	0
75,908	119 Summer School	131,030	104,550	41,900	22,030	18,650	21,970	0	0
<u>61,386,928</u>	Total Basic Programs	<u>60,643,555</u>	<u>57,557,871</u>	<u>31,479,766</u>	<u>22,699,118</u>	<u>1,076,160</u>	<u>1,381,082</u>	<u>3,500</u>	<u>918,245</u>
10,899,352	122 Special Education	11,491,635	12,358,122	6,516,884	5,326,849	112,105	24,283	375,601	2,400
2,950,214	125 Compensatory Education	3,089,108	3,009,393	1,682,886	1,235,645	52,883	37,979	0	0
1,412,911	127 Career & Technical Education	1,568,195	1,545,889	814,614	571,416	30,207	89,288	35,881	4,483
0	Federal Projects	11,608,987	0	0	0	0	0	0	0
<u>15,262,477</u>	Total Added Needs	<u>27,757,925</u>	<u>16,913,404</u>	<u>9,014,384</u>	<u>7,133,910</u>	<u>195,195</u>	<u>151,550</u>	<u>411,482</u>	<u>6,883</u>
142,913	131 Adult Education	122,291	120,609	47,069	16,822	50,900	5,818	0	0
<u>142,913</u>	Total Adult/Continuing Educ	<u>122,291</u>	<u>120,609</u>	<u>47,069</u>	<u>16,822</u>	<u>50,900</u>	<u>5,818</u>	<u>0</u>	<u>0</u>
<u>76,792,318</u>	Total Instruction	<u>88,523,771</u>	<u>74,591,884</u>	<u>40,541,219</u>	<u>29,849,850</u>	<u>1,322,255</u>	<u>1,538,450</u>	<u>414,982</u>	<u>925,128</u>
147,897	211 Attendance	266,707	114,600	63,500	50,200	0	900	0	0
3,192,622	212 Guidance	3,289,990	3,346,547	1,920,037	1,426,510	0	0	0	0
353,861	213 Health	360,000	357,590	0	0	357,590	0	0	0
647,688	214 Psychological	728,633	1,100,551	669,025	431,526	0	0	0	0
1,408,505	215 Speech	1,831,217	1,990,720	1,121,553	868,131	500	536	0	0
1,016,965	216 Social Worker Salary	1,370,718	1,377,845	793,400	584,445	0	0	0	0
565,578	218 Teacher Consult- LD	8,476	25,651	16,738	8,913	0	0	0	0
1,556,010	219 Other Pupil Support	1,925,702	1,633,625	882,100	504,675	244,350	2,500	0	0
<u>8,889,126</u>	Total Pupil Support Services	<u>9,781,443</u>	<u>9,947,129</u>	<u>5,466,353</u>	<u>3,874,400</u>	<u>602,440</u>	<u>3,936</u>	<u>0</u>	<u>0</u>
3,413,168	221 Improvement of Instruction	4,289,501	3,963,515	2,011,128	1,452,101	396,888	97,100	0	6,298
2,867,256	222 Library	2,916,827	2,658,544	1,431,600	1,065,295	33,900	127,749	0	0
140,194	224 Educational Television	217,080	124,375	72,000	47,875	0	4,500	0	0
278,709	225 Instruction Tech	303,155	152,000	0	0	75,000	75,200	1,800	0
644,313	226 Supervision of Instructional Staff	778,705	936,560	571,250	361,410	0	3,900	0	0
68,441	229 Other Instructional SVC	99,238	0	0	0	0	0	0	0
<u>7,412,081</u>	Total Instructional Staff Services	<u>8,604,506</u>	<u>7,834,994</u>	<u>4,085,978</u>	<u>2,926,681</u>	<u>505,788</u>	<u>308,449</u>	<u>1,800</u>	<u>6,298</u>
429,995	231 Board of Education	410,461	415,675	3,025	1,650	387,500	22,500	0	1,000
1,182,981	232 Executive Administration	1,054,650	1,018,425	525,275	351,300	111,000	22,350	0	8,500
<u>1,612,976</u>	Total General Administration	<u>1,465,111</u>	<u>1,434,100</u>	<u>528,300</u>	<u>352,950</u>	<u>498,500</u>	<u>44,850</u>	<u>0</u>	<u>9,500</u>
4,632,708	241 Office of the Principal	4,759,235	4,610,591	2,704,300	1,838,850	2,250	55,681	0	9,510
2,500,638	249 Other School Administration	2,656,693	2,628,200	1,268,900	1,335,800	12,500	11,000	0	0
<u>7,133,346</u>	Total School Administration	<u>7,415,928</u>	<u>7,238,791</u>	<u>3,973,200</u>	<u>3,174,650</u>	<u>14,750</u>	<u>66,681</u>	<u>0</u>	<u>9,510</u>

# BIRMINGHAM PUBLIC SCHOOLS

## 2022-23 General Fund Expenditures and Other Financing Uses Summary

2020-21 ACTUAL	Function	2021-22 Final	2022-23 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
1,432,513	252 Fiscal Services	1,757,547	1,766,822	696,704	956,368	75,500	13,250	0	25,000
449,138	259 Other Business Services	465,000	475,500	0	0	20,500	0	0	455,000
1,881,651	Total Business Services	2,222,547	2,242,322	696,704	956,368	96,000	13,250	0	480,000
10,325,865	261 Operating Buildings Services	11,483,241	12,266,082	3,245,950	2,623,900	2,301,632	3,860,600	230,000	4,000
441,253	266 Security	601,923	506,945	194,000	199,065	112,000	1,880	0	0
10,767,118	Total Operations and Maintenance	12,085,164	12,773,027	3,439,950	2,822,965	2,413,632	3,862,480	230,000	4,000
4,881,222	271 Pupil Transportation	4,985,068	4,751,300	41,495	28,825	4,399,480	281,500		
4,881,222	Total Pupil Transportation	4,985,068	4,751,300	41,495	28,825	4,399,480	281,500	0	0
426,510	282 Communication Services	490,158	432,238	230,000	165,100	33,638	1,500	0	2,000
890,968	283 Personnel	1,030,510	870,945	435,950	311,800	115,750	4,200	0	3,245
1,840,185	284 Technology Services	1,875,175	1,689,150	540,000	377,000	678,500	2,000	0	91,650
8,160	285 Pupil Account	8,326	8,326	7,734	592	0	0	0	0
44,186	291 First Robotic	20,903	20,906	1,831	669	5,430	6,519	0	6,457
3,210,009	Total Central Support Services	3,425,072	3,021,565	1,215,515	855,161	833,318	14,219	0	103,352
0	293 Athletics	2,041,000	1,933,300	747,357	325,894	652,649	136,800	0	70,600
530,875	311 Community Services	617,812	479,250	236,900	182,900	18,950	5,000	0	35,500
0	331 Community Activities	0	14,809	0	0	0	14,809	0	0
206,414	321 Community Ed	639,700	606,000	130,000	68,700	350,000	57,300	0	0
0	371	0	46,887	6,511	3,543	36,001	832	0	0
14,863	391 Other Community Ed	143,850	142,200	77,000	36,600	20,300	7,800	0	500
752,152	Total Community ED	1,401,362	1,289,146	450,411	291,743	425,251	85,741	0	36,000
2,600	456 Building Improvement	17,500	20,000	0	0	20,000	0	0	0
0	611 Indirect Costs	0	65,043						65,043
2,448,236	621 Fund Modifications	0	0	0	0	0	0	0	0
<b>\$125,782,835</b>	<b>Total General Fund</b>	<b>\$141,968,472</b>	<b>\$127,142,601</b>	<b>\$61,186,482</b>	<b>\$45,459,487</b>	<b>\$11,784,063</b>	<b>\$6,356,356</b>	<b>\$646,782</b>	<b>\$1,709,431</b>
	Percent of Total Expenditures		100.0%	48.1%	35.9%	9.3%	5.0%	0.5%	1.3%
	Salaries & Benefits to Total Expenditures		84.0%						
	Salaries & Benefits to Total Revenue		75.7%						



**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Autistic Center Fund Revenues and Expenditures**  
**Projected Budget**

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 4,571,114	Local	\$ 4,365,188	\$ 3,578,448	\$ (786,740)
2,088,867	State	1,779,684	1,557,777	(221,907)
<u>6,659,981</u>	<b>Total Revenues</b>	<u>6,144,872</u>	<u>5,136,225</u>	<u>(1,008,647)</u>
	<b>Expenditures:</b>			
3,222,943	Salaries	3,052,503	2,411,290	(641,213)
1,947,139	Benefits	1,876,777	1,566,690	(310,087)
291,085	Contracted Services	401,250	457,879	56,629
80,299	Repair & Maintenance	75,049	0	(75,049)
35,301	Supplies	40,200	31,800	(8,400)
26,701	Equipment	20,800	327,635	306,835
<u>5,603,468</u>	<b>Total Expenditures</b>	<u>5,466,579</u>	<u>4,795,294</u>	<u>(671,285)</u>
1,056,513	<b>Increase (Decrease) in Fund Balance</b>	678,293	340,931	(337,362)
(470,523)	<b>Other Financing Uses - Operating Transfer to/from General Fund</b>	(4,490,947)	(340,931)	4,150,016
<u>3,609,326</u>	<b>Fund Balance - Beginning of Year</b>	<u>4,195,316</u>	<u>382,662</u>	<u>0</u>
<u>\$ 4,195,316</u>	<b>Fund Balance - End of Year</b>	<u>\$ 382,662</u>	<u>\$ 382,662</u>	<u>\$ 0</u>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Stadium Special Revenue Fund Revenues and Expenditures**  
**Projected Budget**

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 119,387	Local Revenue	\$ 125,000	\$ 312,341	\$ 187,341
<u>119,387</u>	<b>Total Revenues</b>	<u>125,000</u>	<u>312,341</u>	<u>187,341</u>
	<b>Expenditures:</b>			
3,850	Management	15,590	50,500	(34,910)
	Supplies	20,000	61,841	(41,841)
<u>128,202</u>	Repair & Maintenance	<u>7,000</u>	<u>200,000</u>	<u>(193,000)</u>
<u>132,052</u>	<b>Total Expenditures</b>	<u>42,590</u>	<u>312,341</u>	<u>(269,751)</u>
(12,664)	<b>Increase (Decrease) in Fund Balance</b>	82,410	0	(82,410)
	<b>Other Financing Uses - Operating Transfer to/from General Fund</b>	0	0	0
<u>212,541</u>	<b>Fund Balance - Beginning of Year</b>	<u>199,877</u>	<u>282,287</u>	<u>82,410</u>
<u>\$ 199,877</u>	<b>Fund Balance - End of Year</b>	<u>\$ 282,287</u>	<u>\$ 282,287</u>	<u>\$ (82,410)</u>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Food Service Fund Revenues and Expenditures**  
**Projected Budget**

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
	<b>Local:</b>			
\$ 1,302,428	Food Sales	\$ 2,176,908	\$ 2,192,725	\$ 15,817
1,939	Vending and Catered Events	4,000	4,500	500
	<b>State:</b>			
51,599	School Lunch	51,600	52,000	400
	<b>Federal:</b>			
175,289	Lunch & USDA Commodity	165,000	175,000	10,000
<u>1,531,255</u>	<b>Total Revenues</b>	<u>2,397,508</u>	<u>2,424,225</u>	<u>26,717</u>
	<b>Expenditures:</b>			
	<b>Salaries:</b>			
11,081	Food Service Director & Staff	15,000	15,000	0
3,771	Employee Benefits	6,000	6,000	0
614,658	Contracted Services	991,170	1,007,910	(16,740)
27,030	Repair & Maintenance	34,000	35,000	(1,000)
569,764	Food Purchases	737,200	745,200	(8,000)
24,503	Capital Outlay	310,900	160,000	150,900
17,950	Misc.	139,457	139,457	0
<u>1,268,757</u>	<b>Total Expenditures</b>	<u>2,233,727</u>	<u>2,108,567</u>	<u>125,160</u>
262,498	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	163,781	315,658	(151,877)
0	<b>Other Financing Uses - Operating Transfer to/from General Fund</b>	(163,781)	(125,456)	(38,325)
262,498	<b>Increase (Decrease) in Fund Balance</b>	0	190,202	(190,202)
302,800	<b>Fund Balance - Beginning of Year</b>	565,298	565,298	0
<u>\$ 565,298</u>	<b>Fund Balance - End of Year</b>	<u>\$ 565,298</u>	<u>\$ 755,500</u>	<u>\$ (190,202)</u>

# BIRMINGHAM PUBLIC SCHOOLS

## 2022-23 Early Childhood Center and Wee Care Special Revenue Fund Revenues and Expenditures Projected Budget

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 513,699	Program Revenue	\$ 1,878,252	\$ 1,855,024	\$ (23,228)
<u>513,699</u>	<b>Total Revenues</b>	<u>1,878,252</u>	<u>1,855,024</u>	<u>(23,228)</u>
	<b>Expenditures:</b>			
588,690	Salaries	1,146,997	1,150,500	(3,503)
338,381	Benefits	629,065	602,549	26,516
64,423	Contracted Services	30,190	30,475	(285)
4,501	Supplies	13,500	14,000	(500)
0	Equipment	0	0	0
336,229	Miscellaneous	58,500	57,500	1,000
<u>1,332,223</u>	<b>Total Expenditures</b>	<u>1,878,252</u>	<u>1,855,024</u>	<u>23,228</u>
(818,524)	Increase (Decrease) in Fund Balance	0	0	0
<u>244,385</u>	Other Financing Uses - Operating Transfer to/from General Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>574,139</u>	Fund Balance - Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	Fund Balance - End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# BIRMINGHAM PUBLIC SCHOOLS

## 2022-23 Community Council Fund Special Revenue Fund Revenues and Expenditures Projected Budget

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 285,421	Program Revenue	\$ 1,109,330	\$ 1,396,821	\$ 287,491
<u>285,421</u>	<b>Total Revenues</b>	<u>1,109,330</u>	<u>1,396,821</u>	<u>287,491</u>
	<b>Expenditures:</b>			
855,254	Salaries	300,950	857,336	(556,386)
100,718	Benefits	366,132	459,860	(93,728)
0	Contracted Services	44,193	48,125	(3,932)
4,903	Supplies	56,573	31,500	25,073
<u>960,875</u>	<b>Total Expenditures</b>	<u>767,848</u>	<u>1,396,821</u>	<u>(628,973)</u>
(675,454)	<b>Increase (Decrease) in Fund Balance</b>	341,482	0	(341,482)
341,482	<b>Other Financing Uses - Operating Transfer to/from General Fund</b>	(341,482)	0	341,482
<u>333,972</u>	<b>Fund Balance - Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\*21-22 Expenditures paid for out of  
the Child Care Stabilization Grant

# BIRMINGHAM PUBLIC SCHOOLS

## 2022-23 Student Activity Fund Special Revenue Fund Revenues and Expenditures Projected Budget

2020-21 ACTUAL		2021-22 FINAL BUDGET	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 863,495	Program Revenue	\$ 1,145,224	\$ 1,094,869	\$ (50,355)
<u>863,495</u>	<b>Total Revenues</b>	<u>1,145,224</u>	<u>1,094,869</u>	<u>(50,355)</u>
	<b>Expenditures:</b>			
818,867	Student Activities Expenditures	1,015,371	891,115	124,256
<u>818,867</u>	<b>Total Expenditures</b>	<u>1,015,371</u>	<u>891,115</u>	<u>124,256</u>
44,628	Increase (Decrease) in Fund Balance	129,853	203,754	73,901
<u>1,130,303</u>	Fund Balance - Beginning of Year	<u>1,174,931</u>	<u>1,304,784</u>	<u>129,853</u>
<u>\$ 1,174,931</u>	Fund Balance - End of Year	<u>\$ 1,304,784</u>	<u>\$ 1,508,538</u>	<u>\$ 203,754</u>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Debt Retirement Funds Funds Revenues and Expenditures**  
**Projected Budget**

2022-23 Taxable Valuation on all Property	6,332,601,607
2022-23 Millage	<u>3.8000</u>
	24,063,886
Estimated Adjustments	<u>130,501</u>
Estimated Property Tax Revenue	<u><u>24,194,387</u></u>

		<u>2021-22 FINAL AMENDED</u>	<u>2022-23 PROJECTED BUDGET</u>	<u>\$ Change Final vs Projected Budget</u>
<u>2020-21 ACTUAL</u>				
	<b>Revenues:</b>			
\$ 21,807,128	Current Property Taxes	\$ 22,342,185	\$ 24,194,387	\$ 1,852,202
<u>42,525</u>	Interest and Penalties	<u>99,482</u>	<u>31,500</u>	<u>(67,982)</u>
<u>21,849,653</u>	<b>Total Revenues</b>	<u>22,441,667</u>	<u>24,225,887</u>	<u>1,784,220</u>
	<b>Expenditures:</b>			
14,395,000	Principal	12,898,225	15,745,000	(2,846,775)
8,711,577	Interest	9,683,719	8,645,273	1,038,446
<u>1,700</u>	Tax Charge Backs & Agent Fees	<u>2,700</u>	<u>5,600</u>	<u>(2,900)</u>
<u>23,108,277</u>	<b>Total Expenditures</b>	<u>22,584,644</u>	<u>24,395,873</u>	<u>(1,811,229)</u>
(1,258,624)	<b>Excess of Revenues over Expenditures</b>	(142,977)	(169,986)	(27,009)
<u>3,270,303</u>	<b>Fund Balance - Beginning of Year</b>	<u>2,011,679</u>	<u>1,868,702</u>	<u>(142,977)</u>
<u>\$ 2,011,679</u>	<b>Projected Fund Balance - End of Year</b>	<u>\$ 1,868,702</u>	<u>\$ 1,698,716</u>	<u>\$ (169,986)</u>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Capital Project Fund - 2020 Bond Revenues and Expenditures**  
**Projected Budget**

		Capital Projects		
		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
<u>2020-21 ACTUAL</u>				
	<b>Revenues:</b>			
\$ 142,362	Interest on Investments	\$ 69,621	\$ 9,000	\$ (60,621)
<u>142,362</u>	<b>Total Revenues</b>	<u>69,621</u>	<u>9,000</u>	<u>(60,621)</u>
	<b>Expenditures:</b>			
10,960,529	Repair of Facilities	30,867,953	13,000,000	17,867,953
<u>10,960,529</u>	<b>Total Expenditures</b>	<u>30,867,953</u>	<u>13,000,000</u>	<u>17,867,953</u>
(10,818,166)	<b>Excess of Revenues over Expenditures</b>	(30,798,332)	(12,991,000)	(17,807,332)
<u>54,607,498</u>	<b>Fund Balance - Beginning of Year</b>	<u>43,789,332</u>	<u>12,991,000</u>	<u>30,798,332</u>
<u>\$ 43,789,332</u>	<b>Projected Fund Balance - End of Year</b>	<u>\$ 12,991,000</u>	<u>\$ 0</u>	<u>\$ 12,991,000</u>



**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Capital Project Funds - 2022 Bond Revenues and Expenditures**  
**Projected Budget**

2020-21 ACTUAL		Capital Projects		
		2021-22 FINAL AMENDED	2022-23 PROJECTED BUDGET	\$ Change Final vs Projected Budget
	<b>Revenues:</b>			
\$ 0	Interest Income	\$ 0	\$ 9,000	\$ 9,000
0	Bond Proceeds	22,999,724	0	(22,999,724)
0	<b>Total Revenues</b>	<b>22,999,724</b>	<b>9,000</b>	<b>(22,990,724)</b>
	<b>Expenditures:</b>			
0	Bond Issuance Costs	117,762	0	117,762
0	Capital Improvements	0	22,890,962	(22,890,962)
0	<b>Total Expenditures</b>	<b>117,762</b>	<b>22,890,962</b>	<b>(22,773,200)</b>
0	<b>Excess of Revenues over Expenditures</b>	<b>22,881,962</b>	<b>(22,881,962)</b>	<b>0</b>
0	<b>Estimated Fund Balance - Beginning of Year</b>	<b>0</b>	<b>22,881,962</b>	<b>(22,881,962)</b>
\$ 0	<b>Projected Fund Balance - End of Year</b>	<b>\$ 22,881,962</b>	<b>\$ 0</b>	<b>\$ (22,881,962)</b>

**BIRMINGHAM PUBLIC SCHOOLS**  
**2022-23 Capital Project Funds - 2023 Bond Revenues and Expenditures**  
**Projected Budget**

<u>2020-21 ACTUAL</u>		<u>Capital Projects</u>		
		<u>2021-22 FINAL AMENDED</u>	<u>2022-23 PROJECTED BUDGET</u>	<u>\$ Change Final vs Projected Budget</u>
	<b>Revenues:</b>			
\$ 0	Interest Income	\$ 0	\$ 10,000	\$ 10,000
0	Bond Proceeds	0	69,000,000	69,000,000
<u>0</u>	<b>Total Revenues</b>	<u>0</u>	<u>69,010,000</u>	<u>69,010,000</u>
	<b>Expenditures:</b>			
0	Bond Issuance Costs	0	357,000	(357,000)
0	Capital Improvements	0	17,250,000	(17,250,000)
<u>0</u>	<b>Total Expenditures</b>	<u>0</u>	<u>17,607,000</u>	<u>(17,607,000)</u>
0	Excess of Revenues over Expenditures	0	51,403,000	51,403,000
<u>0</u>	Fund Balance - Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	Projected Fund Balance - End of Year	<u>\$ 0</u>	<u>\$ 51,403,000</u>	<u>\$ 51,403,000</u>

**MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

Function Code	Function Name	Description
111	Elementary	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	Middle/Junior High	Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	High School	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	Pre-Kindergarten	Learning experiences designed for ages preceding kindergarten.
119	Summer School	Any basic program activity offered in summer.
122	Special Education	Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.
125	Compensatory Education	Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I and Bilingual.
127	Career and Technical Education	Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.
131	Adult Continuing Education - Basic	Basic - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
211	Truancy	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance
212	Guidance Services	Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	Health Services	Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing or other health services.

**MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

Function Code	Function Name	Description
214	Psychological Services	Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	Speech Pathology & Audiology Services	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	Social Worker Services	Consists of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
218	Teacher Consultant	Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	Other Pupil Support Services	This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.
221	Improvement of Instruction	Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Educational Media Services	Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	Educational Television	Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio
225	Instruction Related Technology	Consists of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	Supervision and Direction of Instructional Staff	Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical and Title I directors.
229	Other Instructional Staff Services	Consist of activities other than those defined above to assist instructional staff.
231	Board of Education	Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	Executive Administration	Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services (district wide activities and programs designed to improve school/community relations.)

**MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

Function Code	Function Name	Description
241	Office of the Principal	Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration	Other activities of school administration not defined above.
252	Fiscal Services	Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services	Activities concerned with the storing and distributing supplies, furniture and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard of receptionist.
259	Other Business Services	This function is assistned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off.
261	Operating Buildings Services	Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services	Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Pupil Transportation Services	Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
281	Planning, Research, Development, & Evaluation	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	Communication Services	Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	Staff/Personnel Services	Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. <b>In-service training and professional development for non-instructional support staff should be recorded here.</b>
284	Support Service Technology	Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting when these services are provided by the district in its own facilities. Also include district wide activities associated with technology support.
285	Pupil Accounting	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
291	Pupil Activities	Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.
293	Athletic Activities	Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

**MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

Function Code	Function Name	Description
297	Food Services	Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
311	Community Services Direction	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.
321	Community Recreation	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
331	Community Activities	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
371	Non-Public Schools	Non-Public School Pupils – Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for non-public school pupils.
391	Other Community Services	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.
456	Building Improvement Services	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
511	Debt Service - Long Term Only	Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function 259.
601-699	Fund Modifications (Other Operating Transfers Out)	Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going. Also accounts for indirect cost rate recovery.