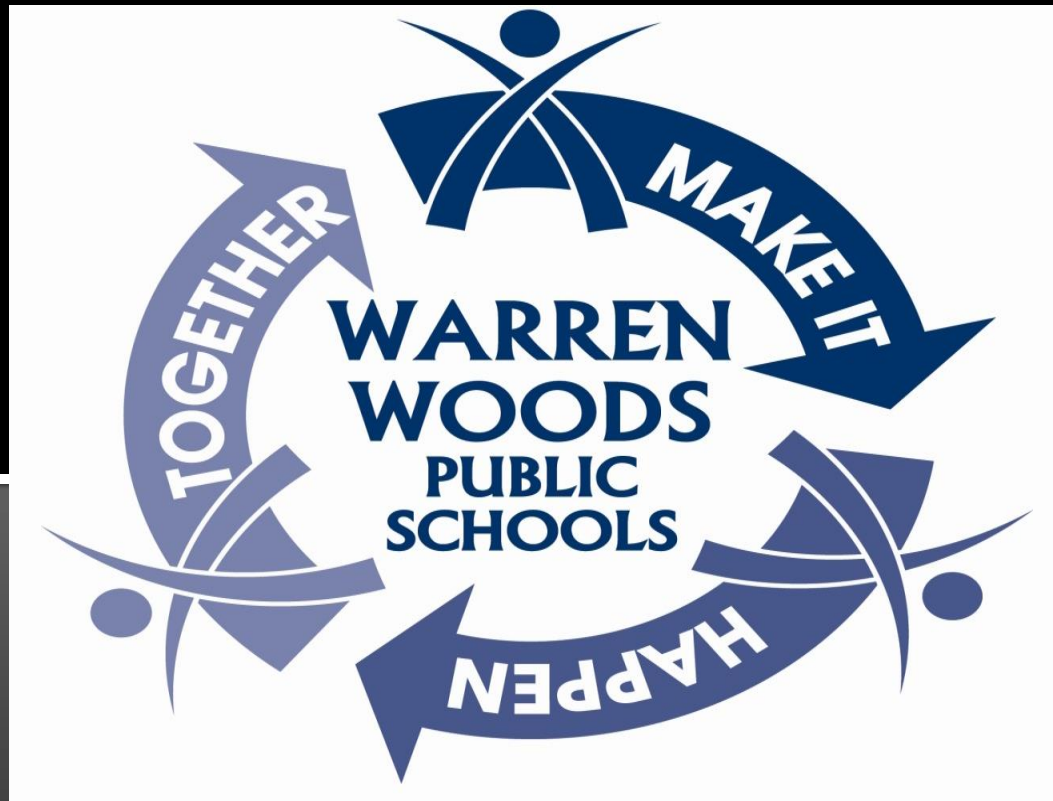


Warren Woods Public Schools

2022/2023 Budgeted Amendment
Presented to the Board of Education December 12, 2022



Budget Amendment Recommendation

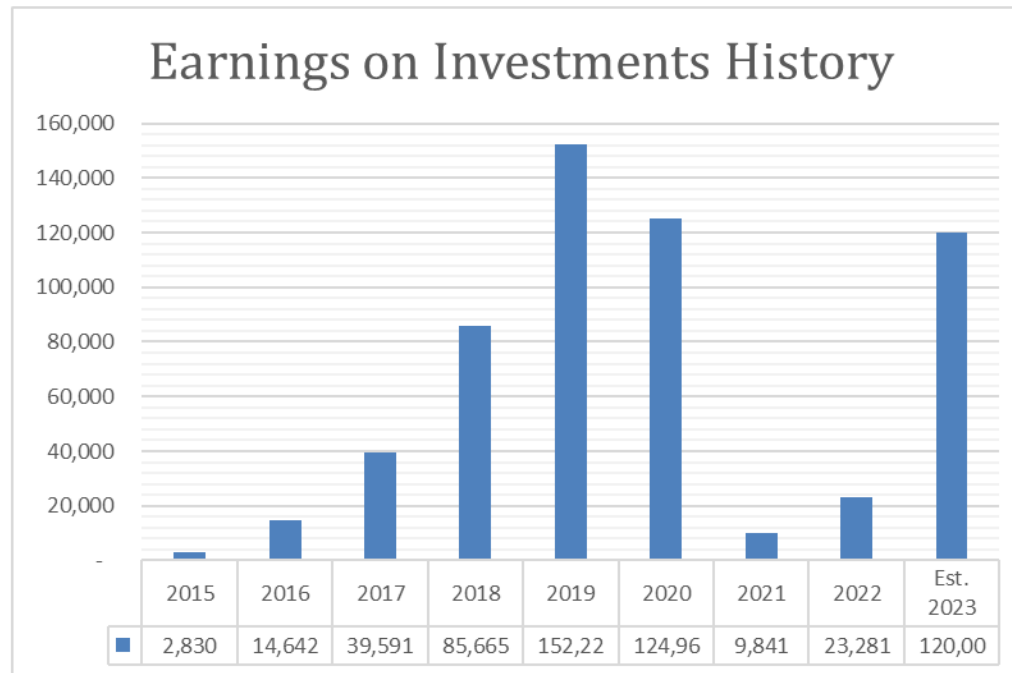
	2021-22	2022-2023	2022-2023	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	3,602,097	3,761,049	3,871,622	110,573
STATE SOURCES	31,504,223	31,875,155	33,685,253	1,810,098
FEDERAL SOURCES	3,389,833	3,529,856	3,813,905	284,049
OTHER TRANSACTIONS	<u>2,722,965</u>	<u>2,738,901</u>	<u>2,782,267</u>	<u>43,366</u>
TOTAL REVENUES	41,219,118	41,904,961	44,153,047	2,248,086

Local Revenue

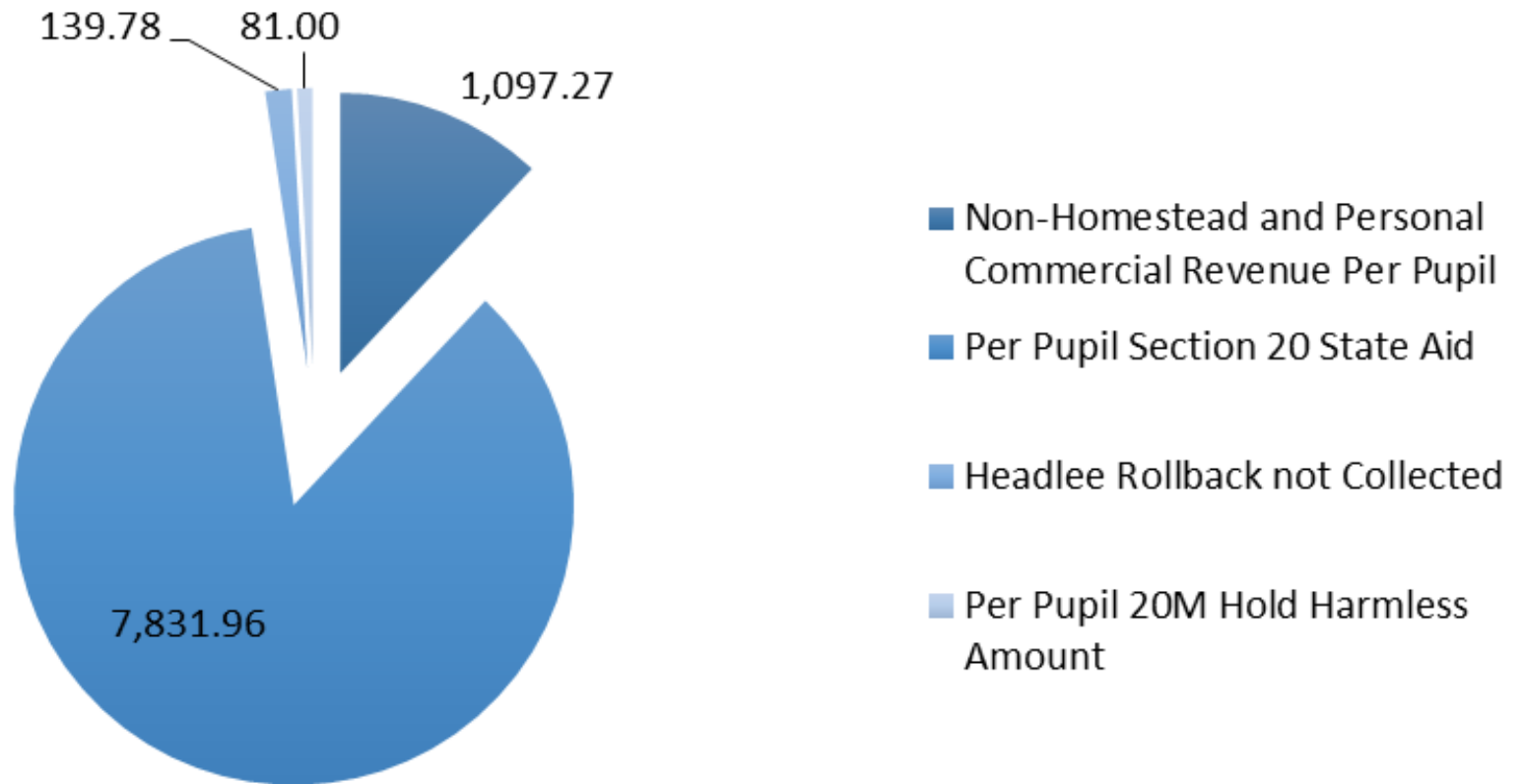
- Adult Ed Tuition \$ 3K
- Earnings on Investments \$105K
- Athletic Gate Receipts \$ 3K

Total Local Revenue

\$111K



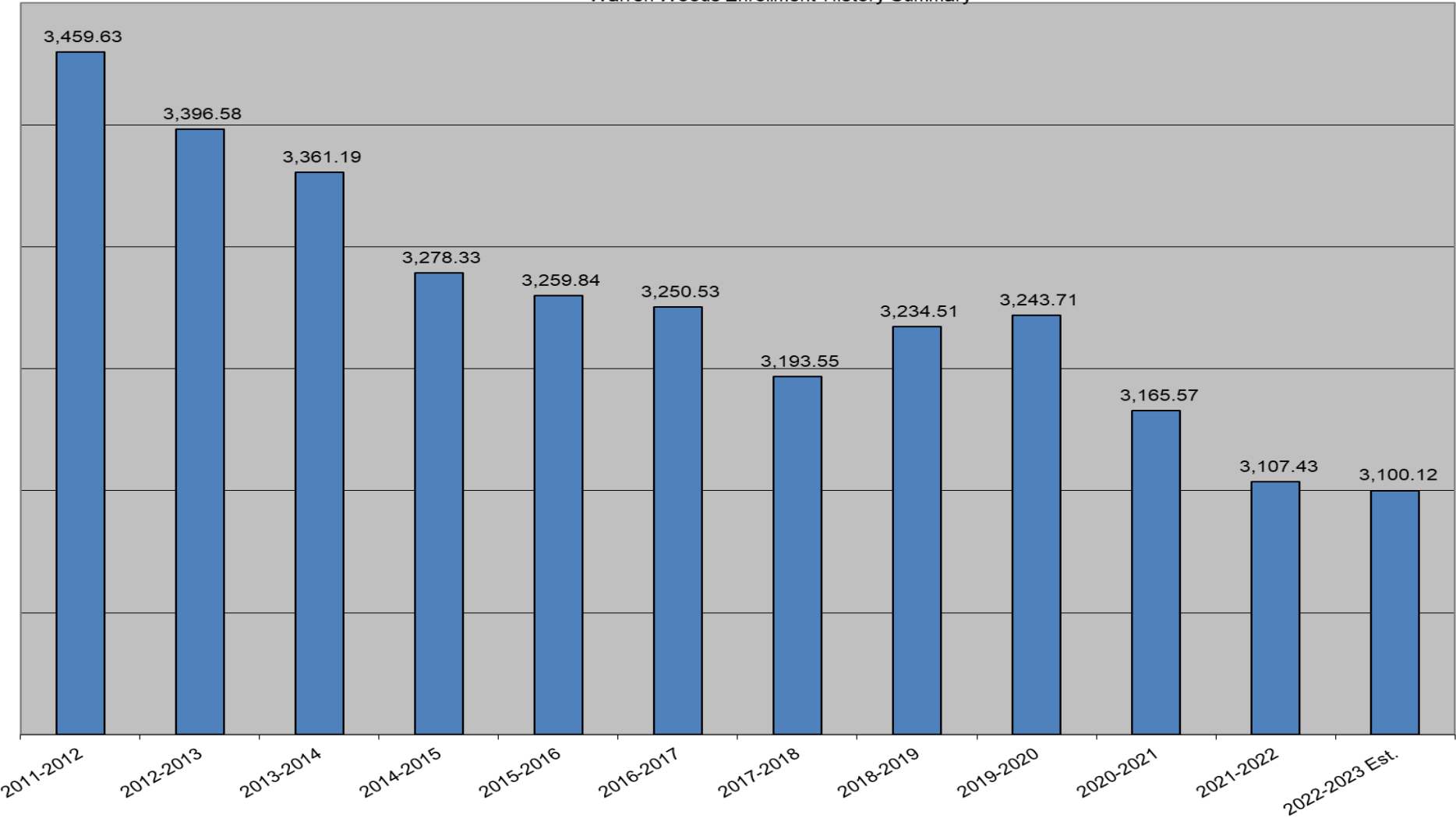
Estimated Per Pupil Foundation Dec. 2022



Uncollected Foundation Allowance
Due to Headlee Rollback = **\$406,862**

Enrollment Trend

Warren Woods Enrollment History Summary



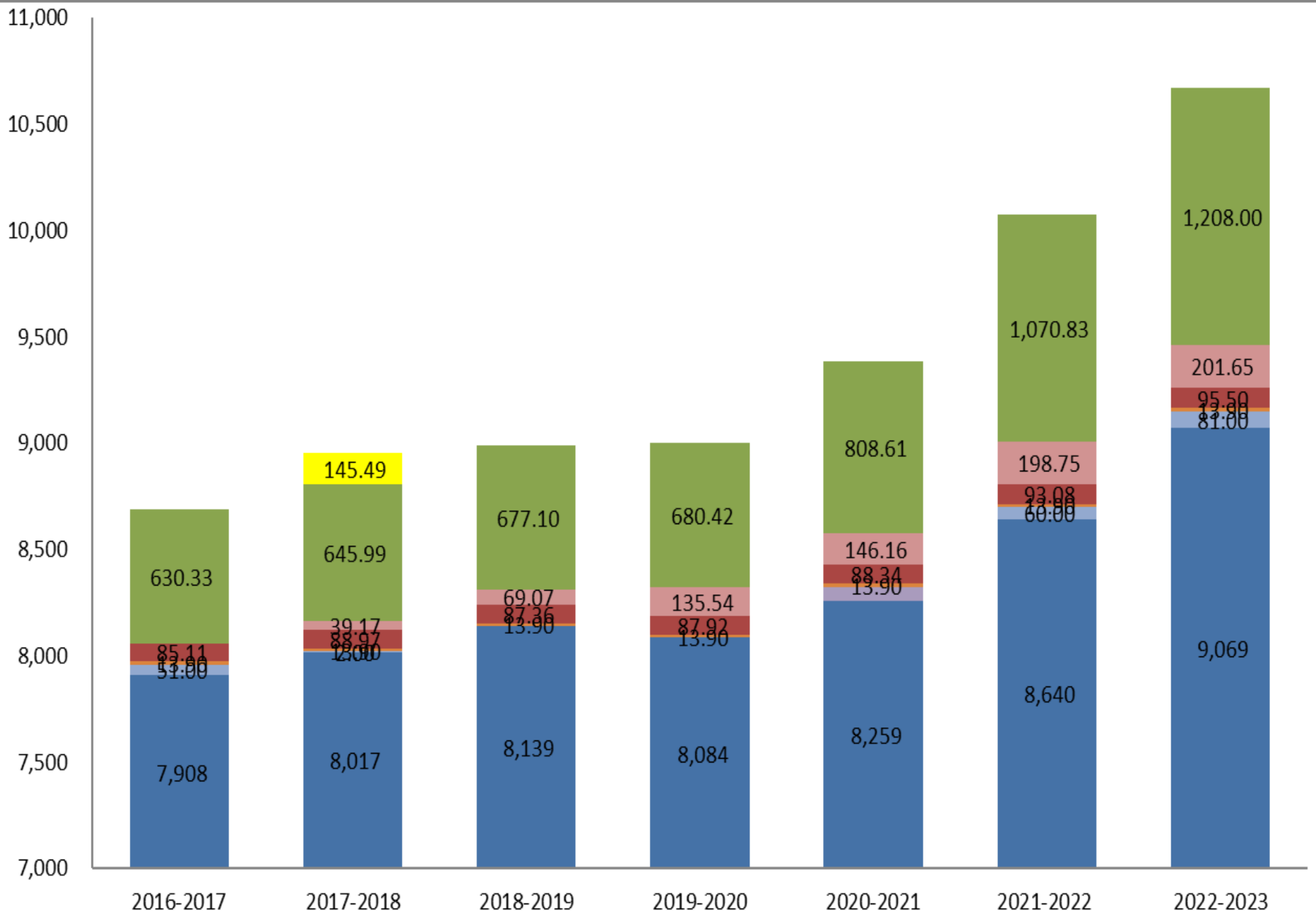
Enrollment

- Budgeted for decrease in enrollment of 68.40 FTE
- Est. Actual Blended decrease of 7.31 FTE

- Section 25 Adjustments will be coming
 - Adjustments to FTE's based on move ins and move outs
 - Macomb County Districts have agreed not to bill each other for 2022/2023
 - FTE's will be determined by attendance dates if claims are approved

Foundation Allowance

- Budgeted for an Increase of \$400 per pupil to \$9,040
- Actual Increase of \$429 per pupil to \$9,069.00
 - Increase of \$29 per pupil from original budget
- Section 20m increased from \$60 per pupil to \$81 per pupil
 - Funding mechanism used to get us to \$9,150



- Foundation Allowance
- MPSERS Normal Offset
- 11d One Time PP Increase
- Best Practices
- 20(M) Calc.
- Performance Funds
- Hold Harmless Guarantee
- GF MPSERS UAAL*
- MPSERS Offset
- MPSERS UAAL One Time Deposit

State Revenue

■ Est. Special Ed Funding with Formula Change	\$ 750K
■ Foundation Grant with Enrollment Change	\$ 620K
■ At-Risk Grant Funding	\$ 193K
■ CTE Reimbursement Funding	\$ 132K
■ MPSERS UAAL Funding	\$ 95K
■ Sec. 35a Early Literacy Targeted Instruction Grant	\$ 24K
■ MPSERS Cost Off-Set Funding	\$ 18K
■ GSRP Grant Funding and Carry-Over	(\$ 13K)
■ Sec. 41 Bilingual Education Funding and Carry-Over	<u>(\$ 7K)</u>
Total State Revenue	\$1.81M

Federal Revenue

■ Sec. 11t ARP ESSER III Equalization Funds *	\$ 270K
■ Est. IDEA Grant allocation	\$ 23K
■ ESSER II Formula Funds*	\$ 21K
■ Title II Grant Final Allocation and use of Carry Over	\$ 16K
■ Federal Great Start Pre-School Allocation Carry Over	\$ 7K
■ Title IV Grant Final Allocation	\$ 3K
■ ARP ESSER III Formula Funds	(\$ 46K)
■ Title I Grant Final Allocation and use of Carry Over	<u>(\$ 10K)</u>
Total Federal Revenue	\$284K

*One-time funding

Other Transactions

■ SMTEC Consortium Balance of Trade Payments	\$ 34K
■ SMTEC Administrative Cost Reimbursement	\$ 13K
■ IAM Teacher Reimbursement	\$ 2K
■ Property Causality Insurance Pool Surplus	<u>(\$ 6K)</u>
Total Other Transactions	\$ 43K

Total Revenue	\$2,248,086
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Total Budgeted Coronavirus Funds*

■ ARP ESSER III Formula Funds	\$1,505,300
■ Sec. 11t ARP ESSER III Funds	\$ 270,238
■ ESSER II Formula Allocation	\$ 137,129
■ ESSER II Credit Recovery Funds	<u>\$ 53,935</u>
	\$1,966,602

*One-time funding

Expenditures

EXPENDITURES:	2021-22	2022-2023	2022-2023	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	18,877,619	19,430,620	20,236,015	805,395
ADDED NEEDS	5,117,917	5,315,325	5,685,135	369,810
ADULT & CONTINUING ED.	<u>311,922</u>	<u>322,379</u>	<u>337,531</u>	<u>15,152</u>
TOTAL INSTRUCTION	24,307,458	25,068,324	26,258,681	1,190,357
SUPPORT SERVICES:				
PUPIL SERVICES	3,921,872	4,101,788	4,224,091	122,303
INST. STAFF SERVICES	1,878,810	2,438,734	2,471,994	33,260
GENERAL ADMINISTRATION	493,312	543,999	551,324	7,325
SCHOOL ADMINISTRATION	2,142,173	2,204,902	2,237,889	32,987
BUSINESS SERVICES	525,089	558,442	573,126	14,684
OPERATIONS/MAINTENANCE	4,189,861	4,549,132	4,668,888	119,756
PUPIL TRANSPORTATION	681,377	753,993	815,709	61,716
CENTRAL SERVICES	1,206,486	1,316,902	1,337,772	20,870
ATHLETIC ACTIVITIES/OTHER SUPP	652,631	690,010	694,883	4,873
COMMUNITY SERVICES	436,958	437,087	446,673	9,586
TOTAL SUPPORT	<u>16,128,569</u>	<u>17,594,989</u>	<u>18,022,349</u>	<u>427,360</u>
TOTAL EXPENDITURES	40,436,027	42,663,313	44,281,030	1,617,717

Expenditures

- Basic Instruction - \$805,395
 - New Teacher Contract
 - Staff Changes
 - 2 additional elementary classrooms positions
 - 8 new teacher hires to replace retirements, resignations, and leaves
 - New Sec. 11t Bilingual Instructional Tutor Position
 - New Sec. 11t High School High Dosage Tutoring positions
 - Lucy Caulkins Digital Footprints and Units of Study Digital Access
 - Increased student supplies to reflect current enrollment
 - Bridges Math Intervention Kits
 - Student Internet Filtering and Alert Software
 - Purchase of HS/Elem. classroom devices below budget
 - Smaller than anticipated summer 2022 summer school program

Expenditures

- Added Needs – \$369,810
 - New Teacher Contract
 - New Special Education Paraprofessional Contract
 - Staff Changes
 - 2 new teacher hires to replace retirements, resignations, and leaves
 - Cos para position eliminated due to enrollment drop
 - Increased CTE added cost budgets

Expenditures

- Adult and Continuing Education – \$15,152
 - Additional Drivers Training Tuition Costs
 - Additional Burlington English language acquisition licenses

- **Total Instruction – \$1,190,357**

Expenditures

- Pupil Support Services – \$122,303
 - New Teacher Contract
 - Staff Changes
 - 4 new teacher hires to replace retirements and resignations

Expenditures

- Instructional Staff Services – \$33,260
 - New Teacher Contract
 - Administrator and Non-Union compensation changes
 - Additional teacher professional development pay
 - Additional teacher mentor pay based on number of probationary teachers
 - Additional teacher Reading Recovery training pay
 - Trauma & Resilience professional development
 - Grant Modifications

Expenditures

- General Administration – \$7,325
 - Administrator and Non-Union compensation changes
- School Administration – \$32,987
 - Administrator and Non-Union compensation changes
 - 2 New Building Principals to replace resignations
 - WWT Clerk vacancy
- Business Services – \$14,684
 - Administrator and Non-Union compensation changes
 - Increased tax tribunal payments

Expenditures

- Operations/Maintenance – \$119,756
 - Administrator compensation changes
 - Staff Changes
 - 3 Custodial Retirements/Resignations and Replacements
 - Rolling position vacancies as positions are posted and filled
 - 1 employee on unpaid disability leave
 - Contracted Snow Removal Assistance for WWT Lot due to employee leave
 - Increased Property/Liability Insurance Premiums
 - Sidewalk Repairs at EHS and Briarwood Elementary
 - Repairs to Backhoe
 - Additional Security Guard Services at WWT and WWMS
 - Door Key Fobs and Signage for Warren Police Department
 - Additional 2-way Radios for Buildings

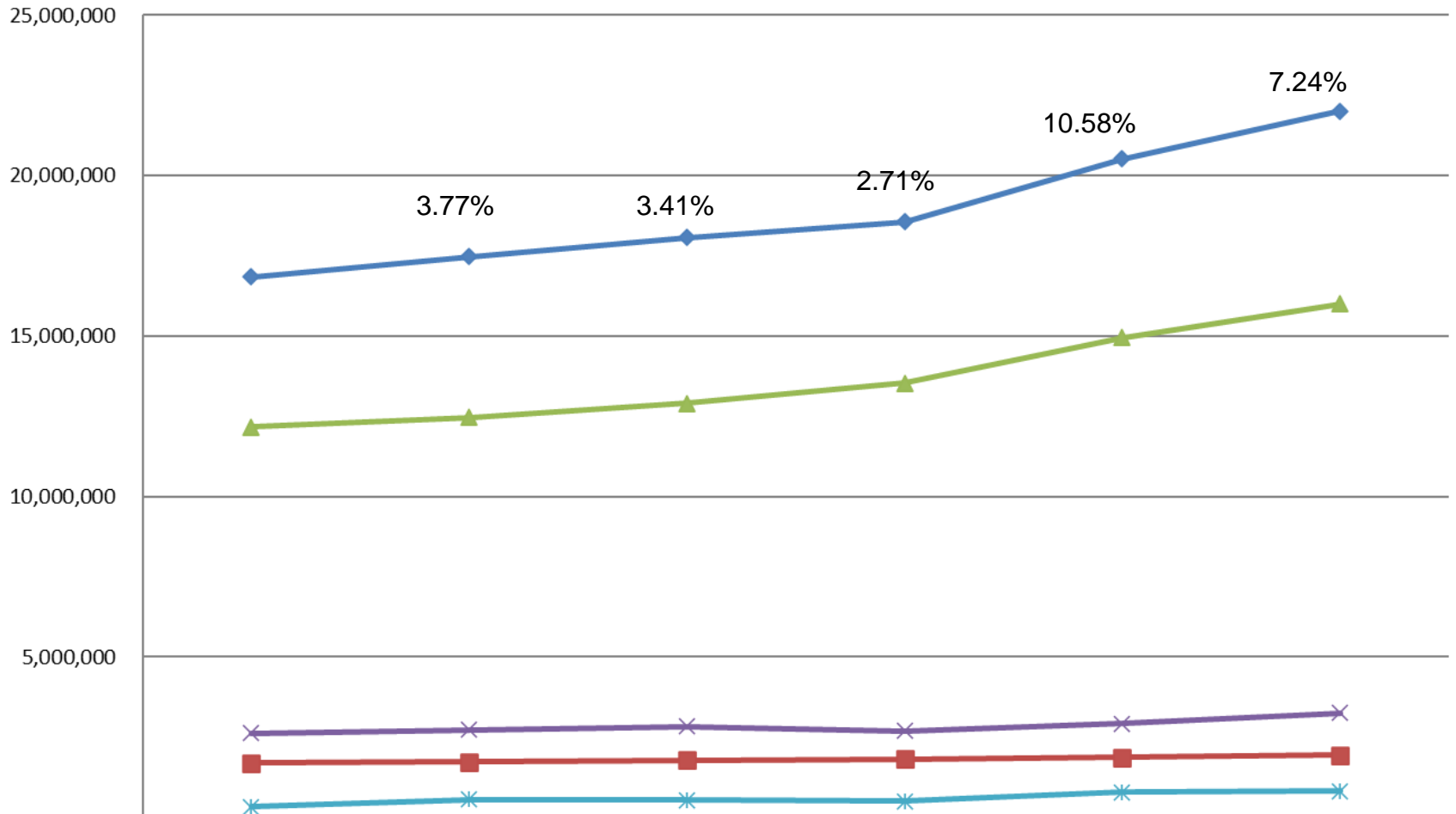
Expenditures

- Pupil Transportation – \$61,716
 - Addition of 2 Special Education Bus Aide positions
 - Added contracted permanent substitute bus driver
 - New Bus Mechanic Laptop and Bus Software License
 - Increased Gas Card and Bus Passes for Transportation of Homeless Students
- Central Services – \$20,870
 - Administrator and Non-Union compensation changes
 - Staff retention bonuses
 - License Fee for new online timeclock system

Expenditures

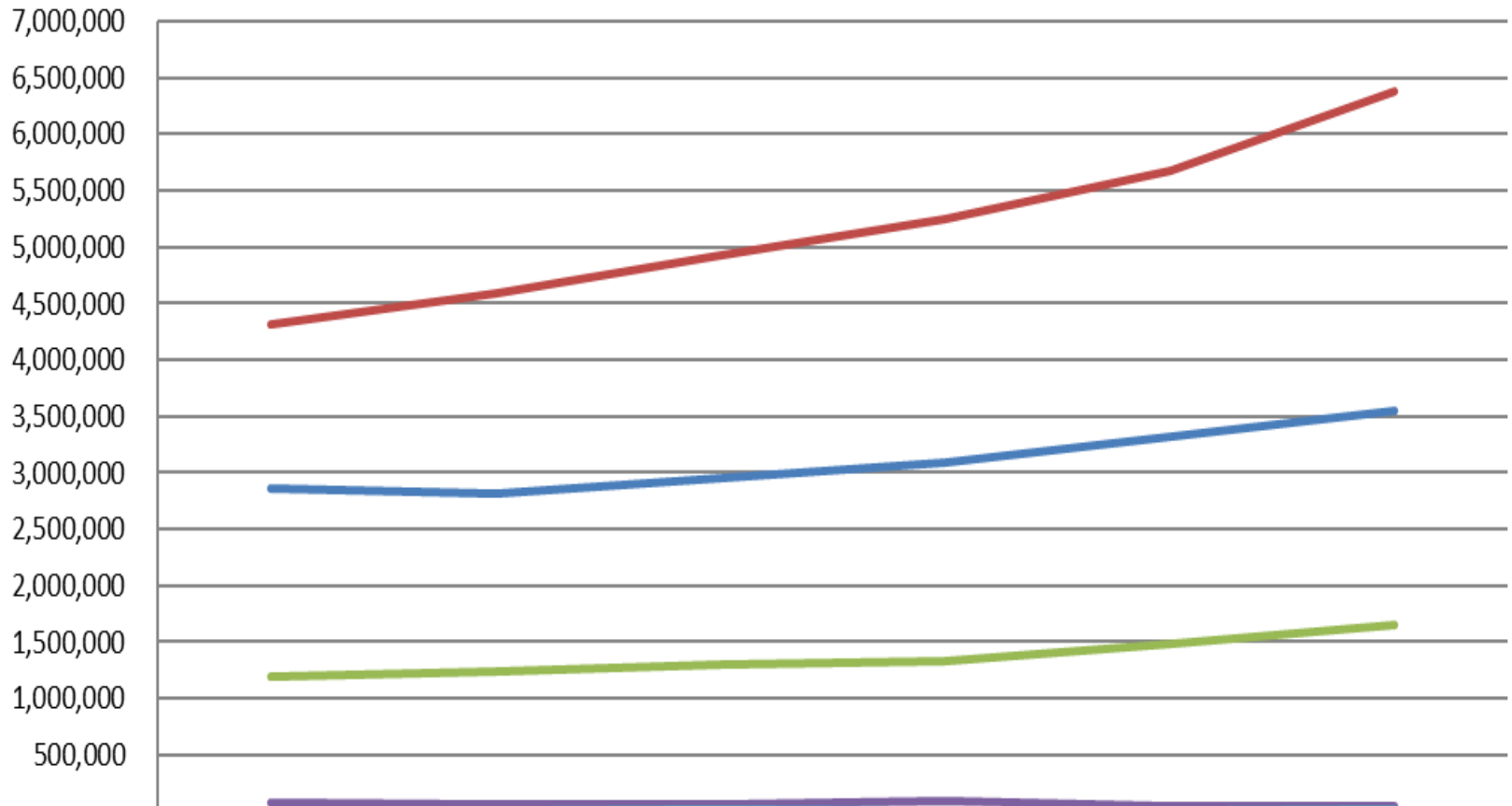
- Athletic Activities – \$4,873
 - Administrator and Non-Union compensation changes
 - Coaching changes and benefit changes
- Community Services – \$9,586
 - Increased SMTEC transfers to consortium districts
 - Increased Non-Public School Grant Allocations
- **Total Support – \$427,360**
- **Total Expenditures – \$1,617,717**

Warren Woods Public Schools



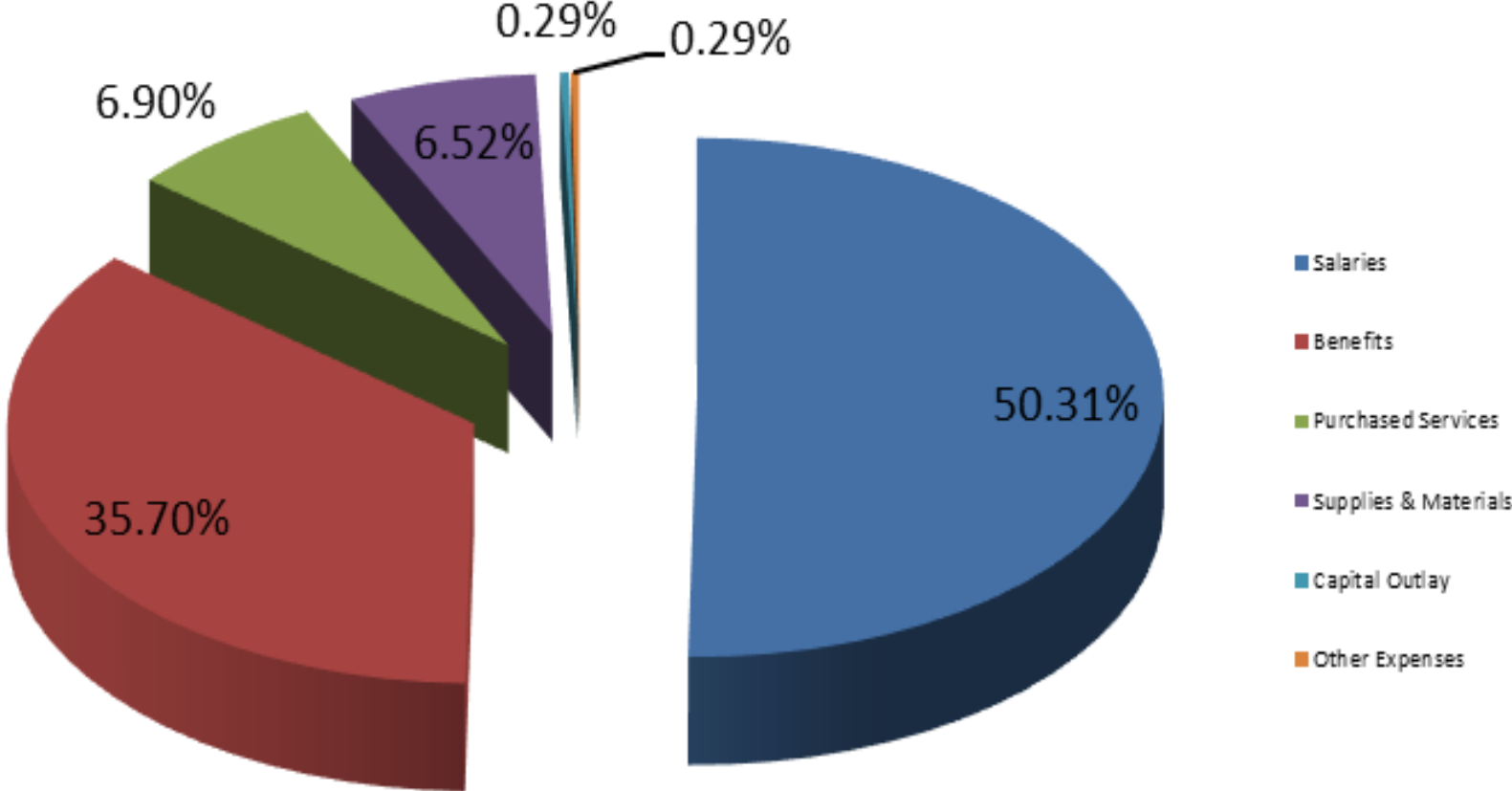
	2018	2019	2020	2021	2022	2023 Budget
◆ Total Salaries	16,836,403	17,471,866	18,068,001	18,557,293	20,520,327	22,005,392
■ Administration	1,700,885	1,726,005	1,791,215	1,813,355	1,866,694	1,933,255
▲ Teaching	12,175,161	12,458,193	12,899,144	13,534,611	14,955,884	15,997,077
✕ Support Staff	2,628,950	2,737,833	2,832,936	2,695,907	2,918,764	3,250,625
✱ Other	333,406	549,835	544,706	513,419	778,985	824,435

Warren Woods Public Schools



	2018	2019	2020	2021	2022	2023 Budget
Employee Insurance	2,862,496	2,818,650	2,956,560	3,086,557	3,325,150	3,544,830
Retirement net UAAL	4,310,167	4,590,373	4,928,876	5,242,754	5,674,207	6,386,323
FICA/Medicare	1,193,165	1,241,902	1,296,747	1,332,690	1,483,642	1,653,221
Workers Compensation	83,642	65,425	55,060	85,436	41,048	44,596
Unemployment Comp.	2,742	7,611	11,603	1,115	7,298	10,000

Expenditures by Object 2022-23 General Fund



Summary

	Original	Amended
Total Revenues	\$41,904,961	\$44,153,047
Total Expenses	<u>\$42,972,273</u>	<u>\$44,598,084</u>
Net Operating	(\$1,067,312)	(\$445,037)
Beginning Fund Balance	<u>\$10,786,404</u>	<u>\$10,786,404</u>
Ending Fund Balance	\$9,719,092	\$10,341,367

Looking Forward

- Budget Outlook
 - Distribution of MPSERS UAAL One-Time payment
 - MISD - Special Education Funding Determination
 - Sec. 97, 97c and 97d Security Funding
 - Minimum Wage Court Ruling
 - ESSER resources coming to an end
 - Further Rollback of 18 mill levy
 - Economic Recession Concerns
 - Contract Negotiations with AFSCME and Teamsters

Centers Program

- Revenue
 - Est. State Special Ed Funding/Reimbursement – \$621K
 - MPSERS Funding – (\$21K)
 - MISD Program Reimbursement – (\$196K)

- Expenses
 - Staff Changes
 - New Teacher Contract
 - New Special Education Paraprofessional Contract
 - 2 teacher resignations / replacements

Child Care Fund

REVENUES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	816,199	815,500	801,500	(14,000)
STATE REVENUE	58,546	90,239	88,550	(1,689)
FOOD SALES	0	0	0	0
FEDERAL REVENUE	279,910	259,859	259,859	0
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,154,655	1,165,598	1,149,909	(15,689)

EXPENDITURES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	831,891	888,723	931,105	42,382
PURCHASED SERVICES	28,937	37,150	40,527	3,377
SUPPLIES & MATERIALS	14,428	19,000	109,054	90,054
CAPITAL OUTLAY	4,547	9,000	41,980	32,980
FIELD TRIPS & OTHER EXP.	3,794	5,500	7,500	2,000
TOTAL EXPENDITURES	883,597	959,373	1,130,166	170,793

OTHER FINANCING:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	75,000	0	0	0
GENERAL FUND	25,000	25,000	25,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	171,058	181,225	(5,257)	
BEGINNING EQUITY	22,568	193,626	193,626	
ENDING EQUITY	193,626	374,851	188,369	

- Use of Child Care Grant Funds to provide tuition assistance to parents - \$28K as of 11/23
- \$42K in staff retention payments and bonuses
- Replacement of Child Care and SACC supplies, materials, and equipment

Bookstore (Campus Corner)

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANDISE SALES)	43,092	37,500	39,000	1,500
OTHER REVENUES	<u>43</u>	<u>75</u>	<u>400</u>	<u>325</u>
TOTAL REVENUES	43,135	37,575	39,400	1,825

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	34,145	36,000	38,000	2,000
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>572</u>	<u>650</u>	<u>650</u>	<u>0</u>
TOTAL EXPENDITURES	34,717	36,650	38,650	2,000

EQUITY IMPLICATIONS				
NET OPERATIONS	8,418	925	750	
BEGINNING EQUITY	<u>21,355</u>	<u>29,773</u>	<u>29,773</u>	
ENDING EQUITY	29,773	30,698	30,523	

Food Service Fund

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	125,575	209,626	244,270	34,644
STATE SOURCES	97,463	113,720	109,308	(4,412)
FEDERAL (inc. Commodities)	2,650,122	2,181,055	2,201,946	20,891
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	2,873,160	2,504,401	2,555,524	51,123

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	620,520	683,816	670,209	(13,607)
PURCHASED SERVICES	64,444	53,350	57,850	4,500
SUPPLIES & OTHER	1,088,872	1,219,622	1,245,760	26,138
CAPITAL IMPROVEMENTS	141,259	574,910	563,429	(11,481)
INDIRECT COSTS	<u>110,000</u>	<u>120,000</u>	<u>100,000</u>	<u>(20,000)</u>
TOTAL EXPENDITURES	2,025,095	2,651,698	2,637,248	(14,450)

	2021-22	2022-23	2022-23	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
Prior Period Fund Bal Adj.	0	0	12,768	12,768

EQUITY IMPLICATIONS				
NET OPERATIONS	848,065	(147,297)	(68,956)	
BEGINNING EQUITY	<u>944,950</u>	<u>1,793,015</u>	<u>1,793,015</u>	
ENDING EQUITY	1,793,015	1,645,718	1,724,059	

- Increased Earnings on Investments
- Decreased WWT Purchased Meals
- Continued Strong A-La-Cart Sales
- New Post Pandemic Reimbursement Rates and Participation Levels
- 5 Staff Resignations /Replacements and rolling vacancies
- Continued increase in food and supply costs

Student/School Activity Fund

REVENUES:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	381,726	450,000	400,000	(50,000)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	381,726	450,000	400,000	(50,000)

- Adjusted budget closer to final 2021-2022 numbers

EXPENDITURES:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	373,927	450,000	400,000	(50,000)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	373,927	450,000	400,000	(50,000)

OTHER FINANCING:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	7,799	0	0
BEGINNING EQUITY	<u>424,237</u>	<u>432,036</u>	<u>432,036</u>
ENDING EQUITY	432,036	432,036	432,036

Building and Site Fund

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	54,837	0	860	860
OTHER TRANSFERS	<u>600,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
TOTAL REVENUES	654,837	250,000	250,860	860

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	48,246	120,000	173,005	53,005
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	48,246	120,000	173,005	53,005

	2021-22	2022-23	2022-23	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	606,591	130,000	77,855	
BEGINNING EQUITY	<u>498,341</u>	<u>1,104,932</u>	<u>1,104,932</u>	
ENDING EQUITY	1,104,932	1,234,932	1,182,787	

- Sale of old printers
- Kubota order in Sept. 2021 didn't arrive until Sept. 2022
- Replacement of Storm Drain Piping in WWT Pool Tunnel

2018 Bond Issue Fund

REVENUES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	948	150	5,000	4,850
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	948	150	5,000	4,850

EXPENDITURES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	99,597	0	97,835	97,835
SITE IMPROVEMENTS	38,698	0	2,030	2,030
ARCHITECTURE	1,224	5,200	11,000	5,800
BUILDING IMPROVEMENTS	664,851	257,184	276,061	18,877
OTHER FEES AND COSTS	456	0	0	0
TOTAL EXPENDITURES	804,826	262,384	386,926	124,542

OTHER FINANCING:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(803,878)	(262,234)	(381,926)
BEGINNING EQUITY	<u>1,185,804</u>	<u>381,926</u>	<u>381,926</u>
ENDING EQUITY	381,926	119,692	0

- Increased Earnings on Investments
- Bus ordered in Dec. 2021 didn't arrive until Nov. 2022
- Playground Equipment ordered in Dec. 2021 didn't arrive until Nov. 2022
- Award of 2022 Various Projects Mechanical Bid

2020 Bond Issue Fund – Series I

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	18,622	11,000	101,500	90,500
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	18,622	11,000	101,500	90,500

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	100,000	127,921	27,921
SITE IMPROVEMENTS	518,414	0	0	0
ARCHITECTURE	117,250	8,403	23,857	15,454
BUILDING IMPROVEMENTS	6,629,247	1,879,334	1,533,257	(346,077)
OTHER FEES AND COSTS	544	1,500	1,000	(500)
TOTAL EXPENDITURES	7,265,455	1,989,237	1,686,035	(303,202)

	2021-22	2022-23	2022-23	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(7,246,833)	(1,978,237)	(1,584,535)
BEGINNING EQUITY	13,886,914	6,640,081	6,640,081
ENDING EQUITY	6,640,081	4,661,844	5,055,546

- Increased Earnings on Investments
- Updated Bus Cost
- Timing of Summer 2022 Technology Projects