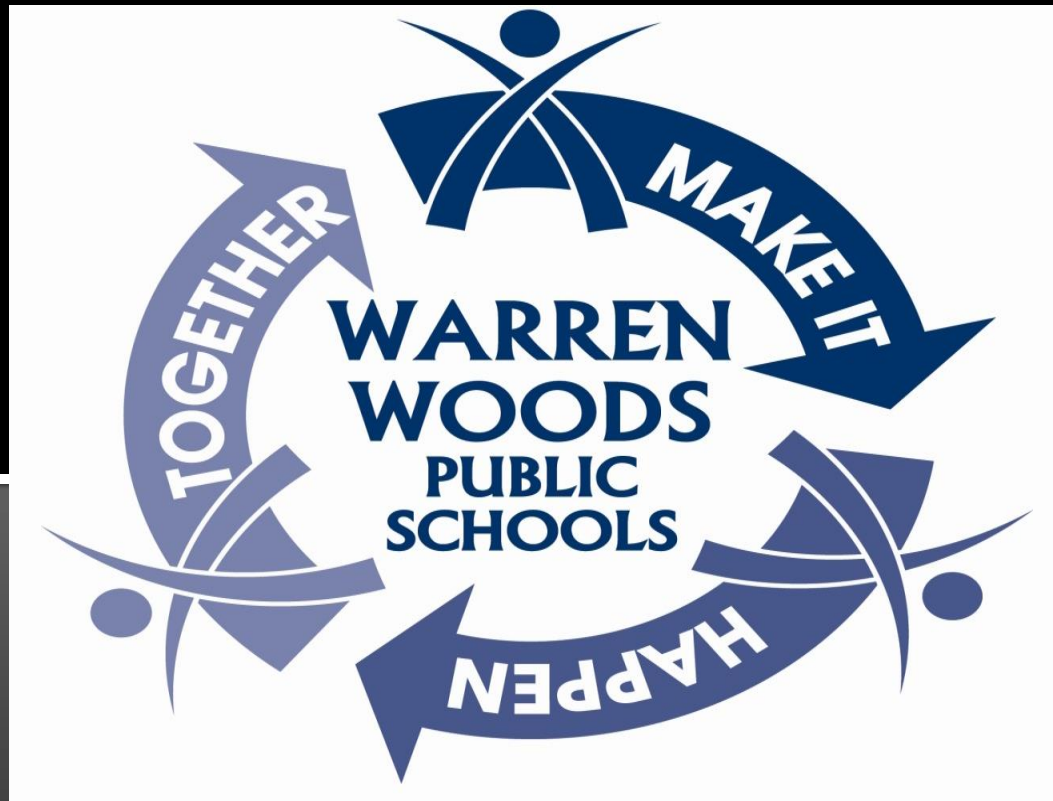


# Warren Woods Public Schools

2021/2022 Budgeted Amendment  
Presented to the Board of Education January 10, 2022



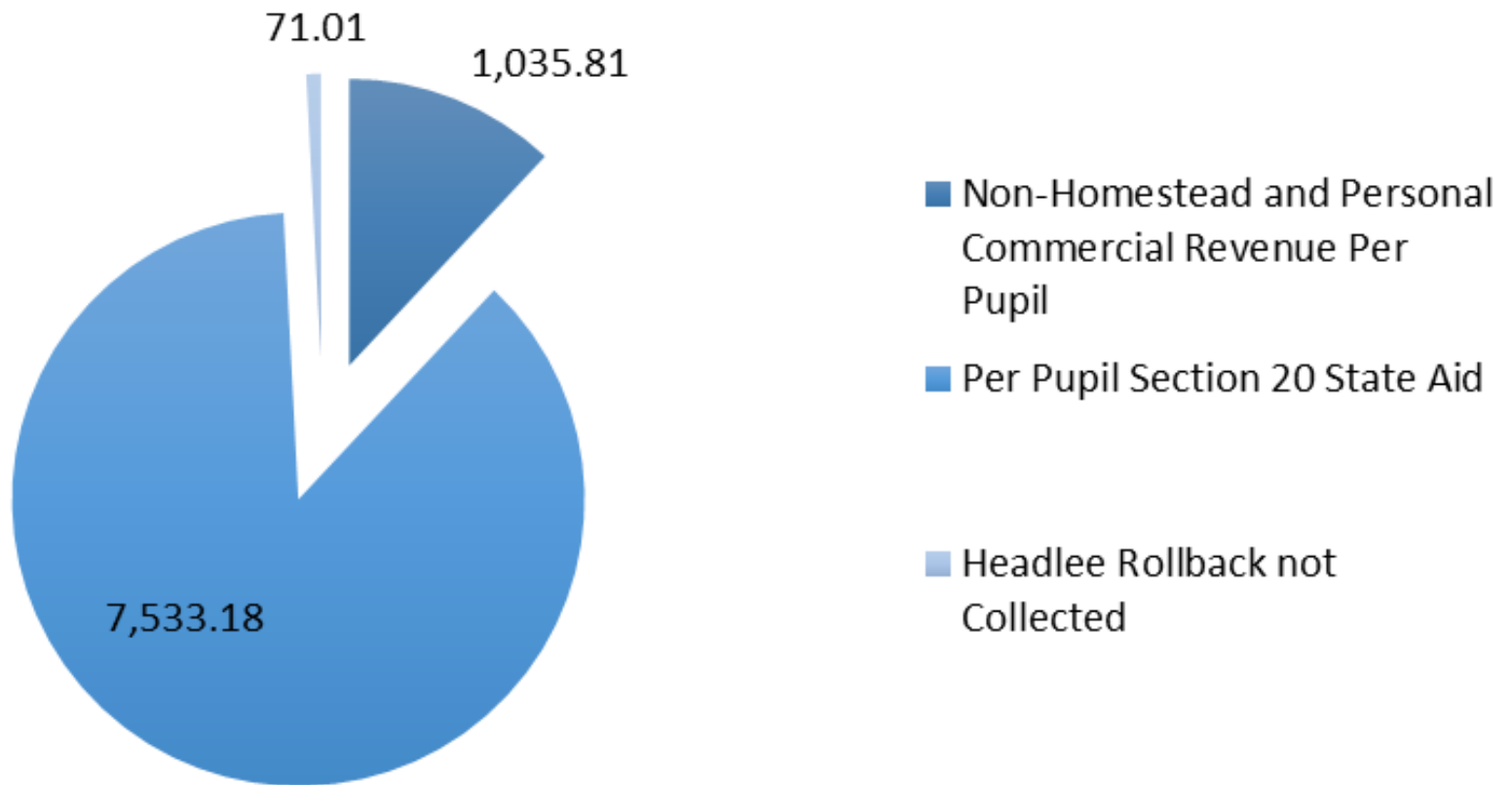
# Budget Amendment Recommendation

<b>REVENUES:</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>INCREASE</b>
	<b>AUDITED</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>(DECREASE)</b>
LOCAL SOURCES	3,339,941	3,296,318	3,571,050	274,732
STATE SOURCES	29,700,027	29,019,769	31,638,202	2,618,433
FEDERAL SOURCES	3,058,860	3,176,621	3,286,125	109,504
OTHER TRANSACTIONS	<u>2,609,796</u>	<u>2,621,999</u>	<u>2,663,996</u>	<u>41,997</u>
<b>TOTAL REVENUES</b>	<b>38,708,624</b>	<b>38,114,707</b>	<b>41,159,373</b>	<b>3,044,666</b>

# Local Revenue

■ Personal Commercial and Non-Homestead TV	\$265K
<u>Original TV</u> - \$29,287,302 and \$174,773,829	
<u>Revised TV</u> - \$34,365,433 and \$187,900,081	
■ Earnings on Investments	\$ 1K
■ Bosch Grant Award	<u>\$ 9K</u>
<b>Total Local Revenue</b>	<b>\$275K</b>

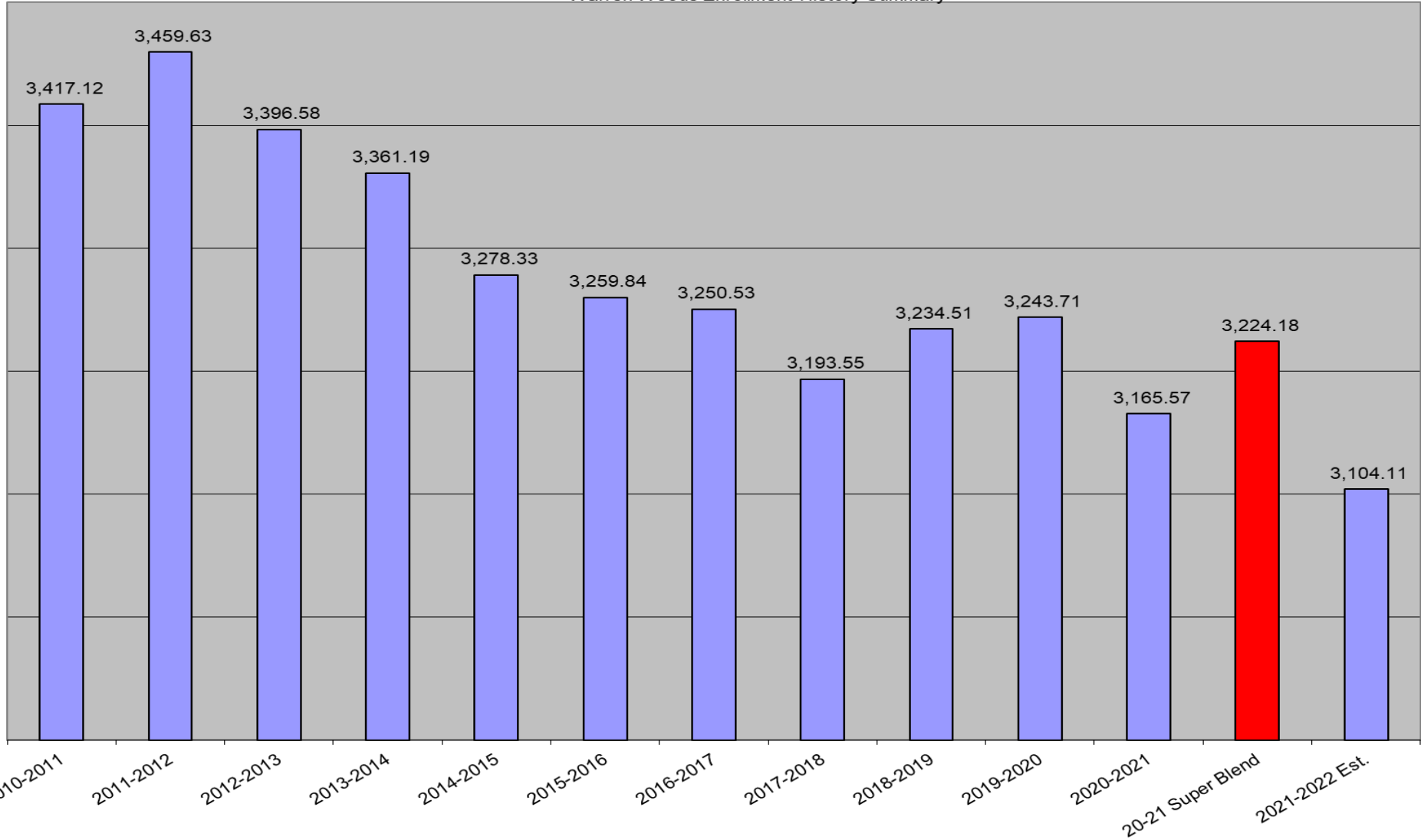
# Estimated Per Pupil Foundation Dec. 2021



Uncollected Foundation Allowance  
Due to Headlee Rollback = **\$207,033**

# Enrollment Trend

Warren Woods Enrollment History Summary



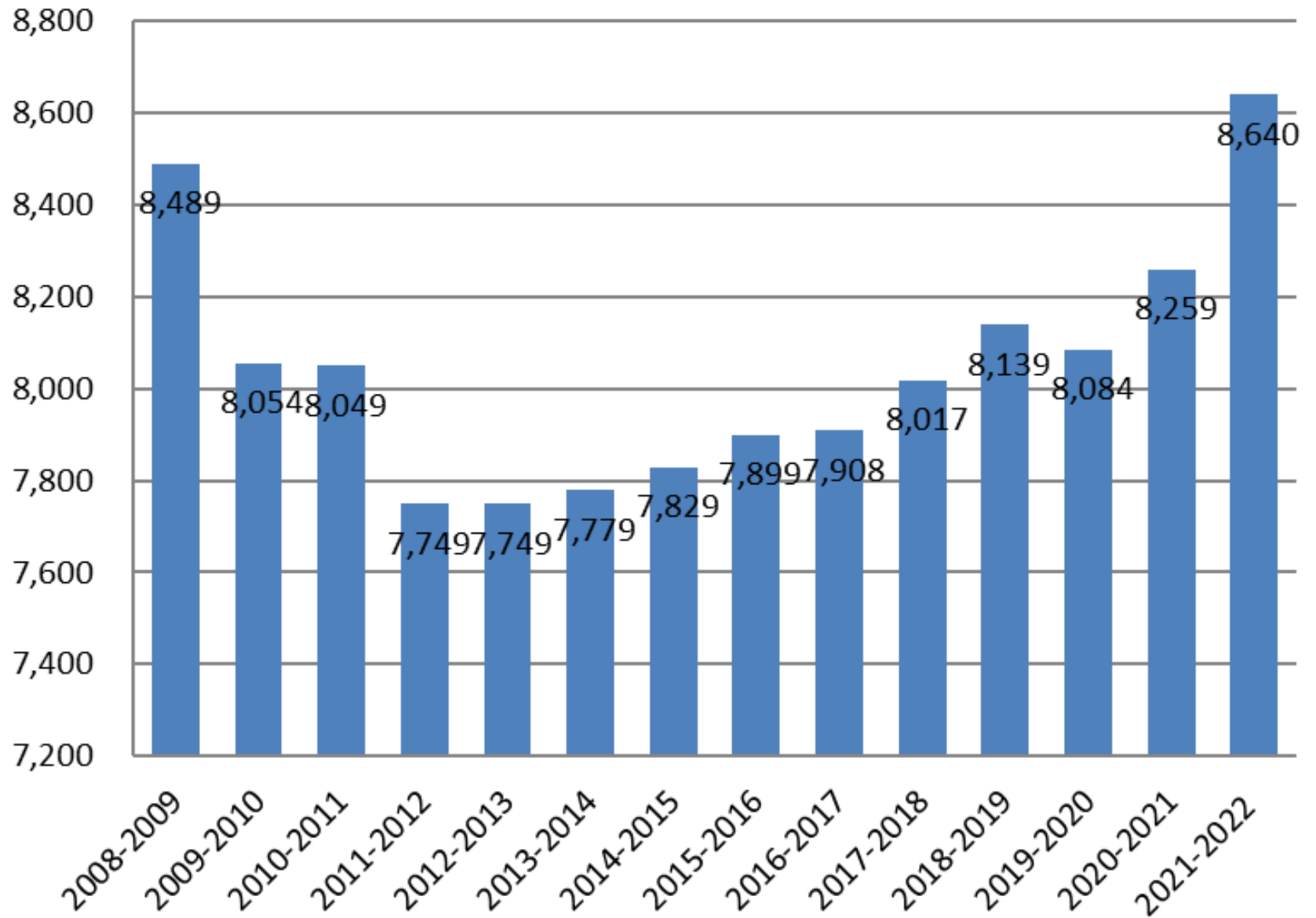
# Enrollment

- Budgeted for decrease in enrollment of 135.52 FTE
- Actual Blended decrease of 120.07 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 2021/2022
  - FTE's will be determined by attendance dates if claims are approved

# Foundation Allowance

- Budgeted for an Increase of \$95 per pupil to \$8,353.89
- Actual Increase of \$381.11 per pupil to \$8,640.00
  - Increase of \$286.11 per pupil from original budget
  - Taxpayer equity formula for hold harmless districts restored our \$270.11 of the old Section 20j funds
- Section 20m is back at \$60 per pupil
  - Funding mechanism used to get us to \$8,700

# WWPS Foundation Allowance History





# State Revenue

■ Foundation Grant with Enrollment Change	\$1.31M
■ MPSERS UAAL Funding	\$ 584K
■ GSRP Grant Funding and Carry-Over	\$ 231K
■ ESSER II State Equalization Funds*	\$ 154K
■ At-Risk Grant Funding	\$ 103K
■ MPSERS Cost Off-Set Funding	\$ 97K
■ Special Education Cost Reimbursement	\$ 75K
■ Sec. 41 Bilingual Education	\$ 37K
■ CTE Reimbursement Funding	\$ 12K
■ Sec. 107 Adult Education	<u>\$ 15K</u>
<b>Total State Revenue</b>	<b>\$2.618M</b>

\*One-time funding

# Federal Revenue

■ IDEA Grant allocation	\$ 94K
■ ESSER II Formula Funds*	\$ 75K
■ ESSER II Credit Recovery Funds*	\$ 33K
■ Title I Grant Final Allocation and use of Carry Over	(\$ 71K)
■ Perkins Grant Allocation	(\$ 13K)
■ Adult Education WIOA Grant	(\$ 6K)
■ Title II Grant Final Allocation and use of Carry Over	(\$ 2K)
■ Title IV Grant Final Allocation	<u>(\$ 1K)</u>
<b>Total Federal Revenue</b>	<b>\$109K</b>

\*One-time funding

# Other Transactions

■ County Enhancement Millage Payment	\$ 15K
■ IAM Teacher Reimbursement	\$ 16K
■ SMTEC Consortium Balance of Trade Payments	\$ 40K
■ Property Causality Insurance Pool Surplus	\$ 8K
■ IAM Transportation Reimbursement	(\$ 35K)
■ SMTEC Administrative Cost Reimbursement	<u>(\$ 2K)</u>
<b>Total Other Transactions</b>	<b>\$ 42K</b>

**Total Revenue**

**\$3,044,666**

# Total Budgeted Coronavirus Funds\*

■ ESSER II Formula Allocation	\$1,178,725
■ Coronavirus Relief Funds	\$ 295,799
■ ESSER II State Equalization Funds	\$ 154,186
■ ESSER II Credit Recovery Funds	\$ 32,480
■ Gov. Emergency Education Relief	\$ 30,477
■ ESSER II Summer Teacher Stipends	<u>\$ 6,000</u>
	\$1,697,667

\*One-time funding

# Expenditures

	2020-21	2021-22	2021-22	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	17,981,175	18,935,045	19,552,265	617,220
ADDED NEEDS	4,424,247	5,087,029	5,168,464	81,435
ADULT & CONTINUING ED.	<u>296,106</u>	<u>323,985</u>	<u>340,944</u>	<u>16,959</u>
<b>TOTAL INSTRUCTION</b>	<b>22,701,528</b>	<b>24,346,059</b>	<b>25,061,673</b>	<b>715,614</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	3,120,252	3,452,350	3,961,490	509,140
INST. STAFF SERVICES	1,220,755	1,872,903	2,080,050	207,147
GENERAL ADMINISTRATION	483,443	525,626	528,728	3,102
SCHOOL ADMINISTRATION	2,123,563	2,167,537	2,201,165	33,628
BUSINESS SERVICES	515,946	633,803	611,873	(21,930)
OPERATIONS/MAINTENANCE	3,883,699	4,115,651	4,041,534	(74,117)
PUPIL TRANSPORTATION	571,007	696,116	689,068	(7,048)
CENTRAL SERVICES	1,059,714	1,231,598	1,269,236	37,638
ATHLETIC ACTIVITIES/OTHER SUPP	604,852	654,409	660,623	6,214
COMMUNITY SERVICES	414,144	446,181	466,060	19,879
<b>TOTAL SUPPORT</b>	<b><u>13,997,375</u></b>	<b><u>15,796,174</u></b>	<b><u>16,509,827</u></b>	<b><u>713,653</u></b>
<b>TOTAL EXPENDITURES</b>	<b>36,698,903</b>	<b>40,142,233</b>	<b>41,571,500</b>	<b>1,429,267</b>

# Expenditures

- Basic Instruction - \$617,220
  - New Teacher Contract
  - Staff Changes
    - 4 additional elementary classrooms positions funded with ESSER II to reduce in-person class sizes and provide virtual instruction
    - 12 new teacher hires to replace retirements, resignations, and leaves
    - Teacher pay to support quarantined students outside of their contractual day
    - Additional GSRP classroom teacher and associate teacher for added classroom
  - Online tuition for secondary students enrolled virtually
  - Increase in 1<sup>st</sup> semester dual enrollment tuition
  - Reduced student supplies to reflect current enrollment
  - New GRSP classroom furniture and supplies
  - Reduced summer school programming

# Expenditures

- Added Needs – \$81,435
  - New Teacher Contract
  - Staff Changes
    - 3 new teacher hires to replace retirements, resignations, and leaves
    - Additional Briarwood Special Education Paraprofessional position added in October
  - Math 180 digital license agreement and print editions
  - Additional Reading Recovery student resources
  - Frames for Fluency ELL student resources
  - Reduced CTE added cost budgets

# Expenditures

- Adult and Continuing Education – \$16,959
  - Staff wage increases
  - Sign Language interpreter services for students
  - Additional Burlington English language acquisition licenses
  
- **Total Instruction – \$715,614**



# Expenditures

- Pupil Support Services – \$509,140
  - New Teacher Contract
  - Staff Changes
    - 2 additional school nurse positions
    - 2 additional school social worker positions
    - Utilization of sub nurses to help with Covid-19 testing
    - 2 new teacher hires to replace resignations
  - K-8 Second Step licenses

# Expenditures

- Instructional Staff Services – \$207,147
  - New Teacher Contract
  - New APA and Clerk Contract
  - Administrator and Non-Union compensation changes
  - Staff Changes
    - Added Instructional Math Coach position for 2<sup>nd</sup> semester
    - Teacher pay for mentoring students enrolled in on-line courses
    - Additional teacher professional development pay
  - Math 180 professional development
  - Character Strong professional development
  - Trauma & Resilience professional development
  - Grant Modifications

# Expenditures

- General Administration – \$3,102
  - Administrator and Non-Union compensation changes
- School Administration – \$33,628
  - New APA and Clerk Contract
  - Administrator and Non-Union compensation changes
  - Building Administrator hazard pay for contact tracing and Covid-19 testing
- Business Services – (\$21,930)
  - New APA and Clerk Contract
  - Administrator and Non-Union compensation changes
  - Payroll Supervisor position currently unfilled
  - Negotiated reduction in bank fees
  - Elimination of telephone fax lines

# Expenditures

- Operations/Maintenance – (\$74,117)
  - New Custodial and Maintenance AFSCME Contract
  - Administrator compensation changes
  - Staff Changes
    - 4 Custodial Retirements/Resignations and Replacements
    - Rolling position vacancies as positions are posted and filled
    - Additional cleaning hours/staff to help with COVID protocols
  - Tower parking lot asphalt patching
  - Tower roof extended warranty purchase
  - Reduced COVID-19 PPE, Signage and Safety purchases

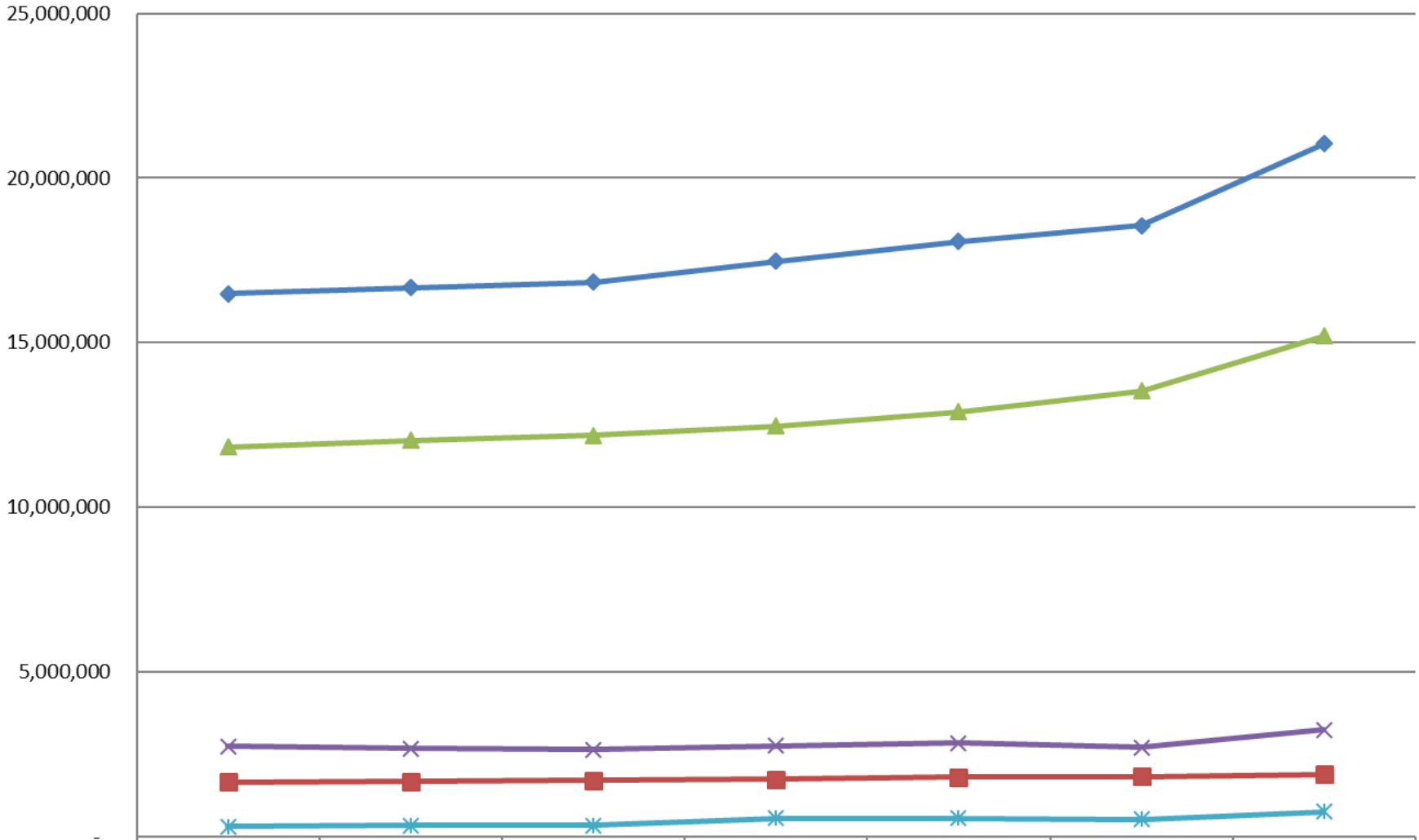
# Expenditures

- Pupil Transportation – (\$7,048)
  - New Bus Driver and Mechanic AFSCME Contract
  - New APA and Clerk Contract
  - Reduced bus runs due to virtual learning and reduced enrollment
- Central Services – \$37,638
  - New APA and Clerk Contract
  - Administrator and Non-Union compensation changes
  - MI Blueprint team teacher and administrator stipends
  - Staff retention and recruitment bonuses
  - New HR records digitalization license

# Expenditures

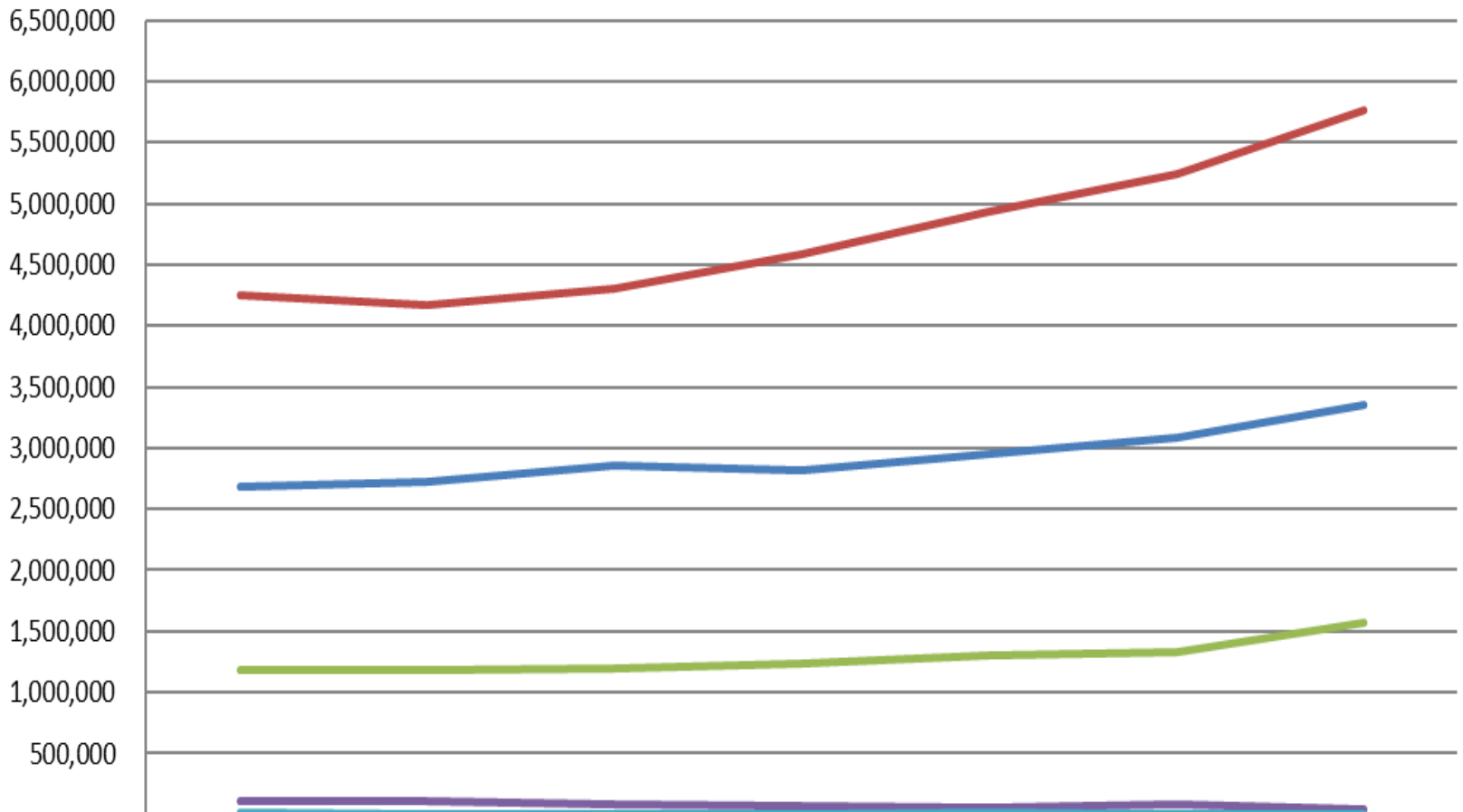
- Athletic Activities – \$6,214
  - New Teacher Contract
  - New APA and Clerk Contract
  - Administrator and Non-Union compensation changes
  - Coaching changes and benefit changes
- Community Services – \$19,879
  - Increased SMTEC transfers to consortium districts
- **Total Support – \$713,653**
- **Total Expenditures – \$1,429,267**

# Warren Woods Public Schools



	2016	2017	2018	2019	2020	2021	2022 Budget
◆ Total Salaries	16,486,687	16,670,059	16,836,403	17,471,866	18,068,001	18,557,293	21,045,748
■ Administration	1,639,789	1,663,198	1,700,885	1,726,005	1,791,215	1,813,355	1,874,909
▲ Teaching	11,829,866	12,019,571	12,175,161	12,458,193	12,899,144	13,534,611	15,204,868
✕ Support Staff	2,722,408	2,669,081	2,628,950	2,737,833	2,832,936	2,695,907	3,223,097
✱ Other	294,624	318,210	333,406	549,835	544,706	513,419	742,874

# Warren Woods Public Schools



	2016	2017	2018	2019	2020	2021	2022 Budget
Employee Insurance	2,685,760	2,729,048	2,862,496	2,818,650	2,956,560	3,086,557	3,355,844
Retirement net UAAL	4,251,900	4,169,976	4,310,167	4,590,373	4,928,876	5,242,754	5,769,895
FICA/Medicare	1,182,377	1,176,328	1,193,165	1,241,902	1,296,747	1,332,690	1,571,320
Workers Compensation	105,972	113,292	83,642	65,425	55,060	85,436	41,049
Unemployment Comp.	18,843	-	2,742	7,611	11,603	1,115	10,000



# Summary

	Original	Amended
Total Revenues	\$38,114,707	\$41,159,373
Total Expenses	<u>\$40,241,881</u>	<u>\$42,066,350</u>
Net Operating	(\$2,127,174)	(\$906,977)
Beginning Fund Balance	<u>\$10,481,078</u>	<u>\$10,481,078</u>
Ending Fund Balance	\$8,353,904	\$9,574,101

# Looking Forward

- Budget Outlook
  - Preparing for continued enrollment decline
  - ESSER III allocation of resources
  - January 14<sup>th</sup> Revenue Estimating Conference
  - February 9<sup>th</sup> Count Date
  - Further Rollback of 18 mill levy
  - Contract negotiations with teachers
  - MPSERS Funding

# Centers Program

- Revenue
  - State Special Ed Reimbursement – \$33K
  - MPSERS Funding – (\$10K)
  - MISD Program Reimbursement – (\$238K)
- Expenses
  - Staff Changes
    - New Teacher Contract
    - 2 teacher retirements / replacements
    - 1 Less SLI classroom teacher and paraprofessional
    - 1 additional POHI paraprofessional position in December
    - Benefit election changes

# Child Care Fund

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	531,014	553,750	708,970	155,220
STATE REVENUE	72,390	62,253	58,546	(3,707)
FOOD SALES	0	0	0	0
FEDERAL REVENUE	79,340	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>682,744</b>	<b>616,003</b>	<b>767,516</b>	<b>151,513</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	627,120	660,275	766,360	106,085
PURCHASED SERVICES	21,530	32,010	31,010	(1,000)
SUPPLIES & MATERIALS	2,949	17,500	12,250	(5,250)
CAPITAL OUTLAY	2,313	0	2,286	2,286
FIELD TRIPS & OTHER EXP.	<u>12,900</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>666,812</b>	<b>713,285</b>	<b>815,406</b>	<b>102,121</b>

<b>EQUITY IMPLICATIONS</b>				
<b>NET OPERATIONS</b>	<b>15,932</b>	<b>(97,282)</b>	<b>(47,890)</b>	
<b>BEGINNING EQUITY</b>	<b><u>6,636</u></b>	<b><u>22,568</u></b>	<b><u>22,568</u></b>	
<b>ENDING EQUITY</b>	<b>22,568</b>	<b>(74,714)</b>	<b>(25,322)</b>	

# Bookstore (Campus Corner)

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANTISE SALES)	2,782	36,500	36,500	0
OTHER REVENUES	<u>25</u>	<u>50</u>	<u>50</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>2,807</b>	<b>36,550</b>	<b>36,550</b>	<b>0</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	2,573	30,000	30,000	0
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>21</u>	<u>650</u>	<u>650</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>2,594</b>	<b>30,650</b>	<b>30,650</b>	<b>0</b>

<b>EQUITY IMPLICATIONS</b>				
<b>NET OPERATIONS</b>	<b>213</b>	<b>5,900</b>	<b>5,900</b>	
<b>BEGINNING EQUITY</b>	<b><u>21,142</u></b>	<b><u>21,355</u></b>	<b><u>21,355</u></b>	
<b>ENDING EQUITY</b>	<b>21,355</b>	<b>27,255</b>	<b>27,255</b>	

# Food Service Fund

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	36,858	120,100	123,250	3,150
STATE SOURCES	119,935	100,172	99,819	(353)
FEDERAL (inc. Commodities)	1,327,839	1,593,875	2,426,913	833,038
INCOMING TRANSFERS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,484,632</b>	<b>1,814,147</b>	<b>2,649,982</b>	<b>835,835</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	563,926	649,405	670,196	20,791
PURCHASED SERVICES	15,196	63,374	57,889	(5,485)
SUPPLIES & OTHER	581,321	869,367	1,147,529	278,162
CAPITAL IMPROVEMENTS	100,400	83,000	138,572	55,572
INDIRECT COSTS	<u>75,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,335,843</b>	<b>1,785,146</b>	<b>2,134,186</b>	<b>349,040</b>

<b>EQUITY IMPLICATIONS</b>				
<b>NET OPERATIONS</b>	<b>148,789</b>	<b>29,001</b>	<b>515,796</b>	
<b>BEGINNING EQUITY</b>	<b><u>796,161</u></b>	<b><u>944,950</u></b>	<b><u>944,950</u></b>	
<b>ENDING EQUITY</b>	<b>944,950</b>	<b>973,951</b>	<b>1,460,746</b>	

# Budget Amendment

- Student/School Activity Fund
- Building and Site Fund
- 2018 Bond Issue Fund
  - Timing of summer 21 construction work
- 2020 Bond Issue Fund
  - Timing of summer 21 construction an technology work