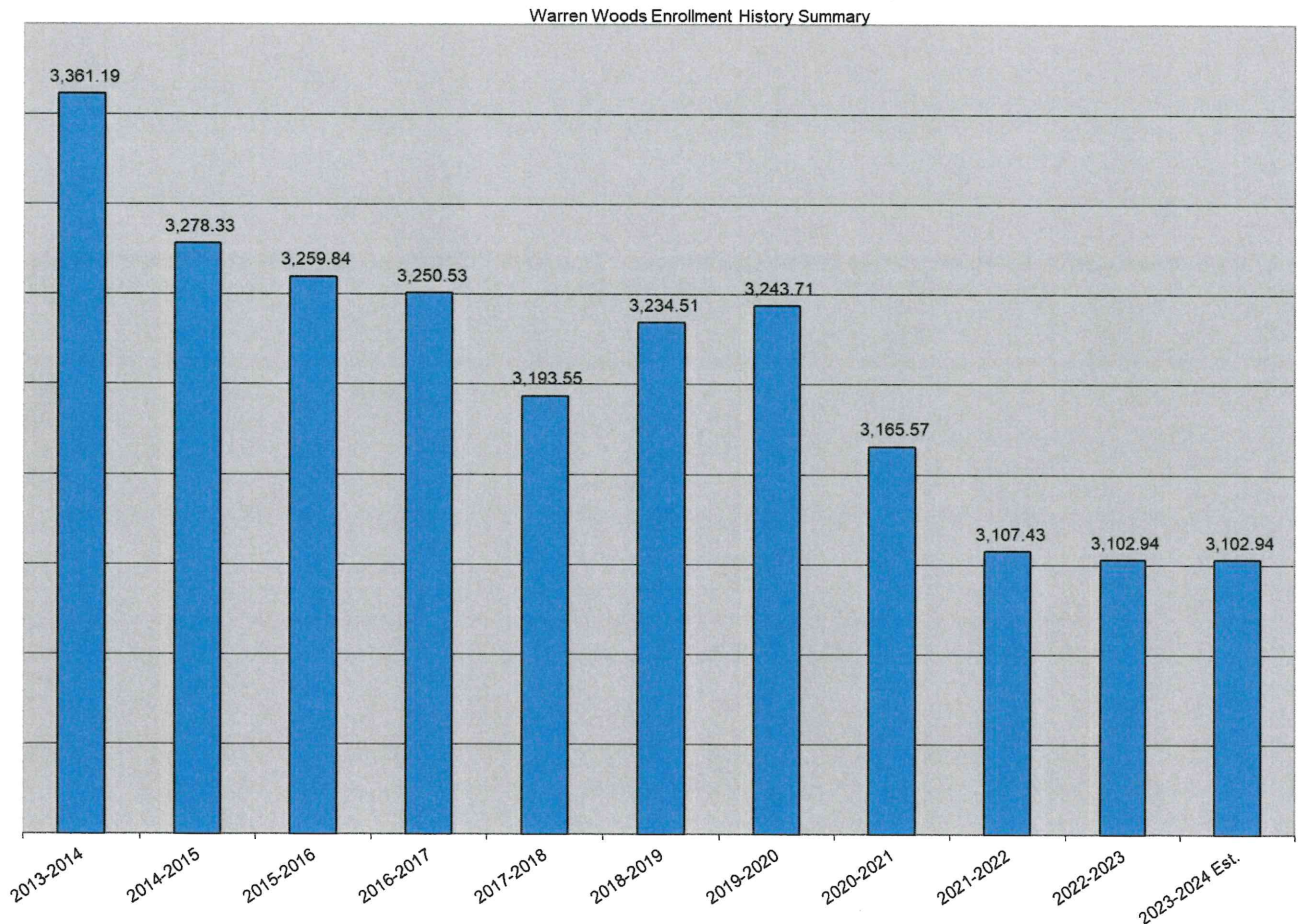


# 2023-2024 Original Budget Assumptions – June 12, 2023

## Assumptions Used

- **Revenue**

- ~~16.1889~~ **18.0000** Mills of Non-Homestead tax levy and ~~4.1889~~ **6.0000** Mills of Commercial Personal tax levy ~~with no additional Mills of Headlee roll back and a 5% increase in 2023 property values~~
  - ~~Total loss of funding (\$429,252)~~
- Elevated interest rates to continue throughout 23/24
- Increase in Rental Revenue
- Foundation of \$9,550 per pupil \$400 increase from 22/23
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of (0.00) FTE Students from 22/23 Blended Count
  - Un-audited February 2023 Count = 3,094.20
  - Estimated October 2023 Count = 3,103.91



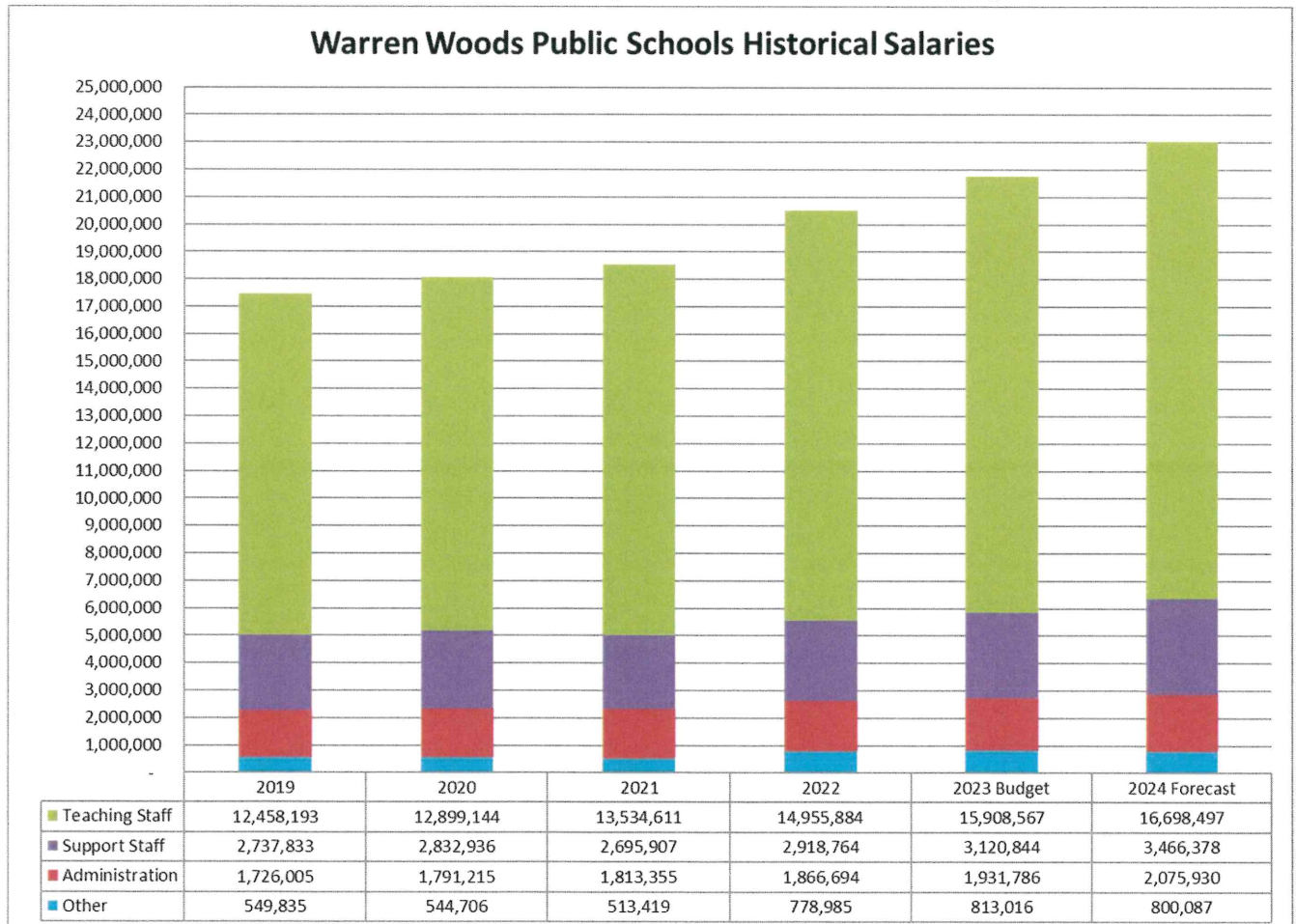
- Increase in Special Education funding rate by 12.5%
- **Increase in Sec. 31a At-Risk Funding**
- Increase in Bilingual Education funding
- Removed funding for Security Site Assessment and Critical Incident Mapping
- Removal of MPSERS 147c(2) One-Time UAAL Payment
- Increase in MPSERS Offset/Normal Cost Funding 147a(1), 147a(2), 147e
- Adjusted MPSERS UAAL 147c(1) Stabilization Payment to offset the increase in the rate from 16.65% to 16.89% of payroll
- Increase GSRP Pre-School Funding to \$9,550 and add an additional classroom
- Increase in MDE Early Literacy Grant funding
- Reduced Sec. 31o Wraparound Service reimbursement from 66.6% to 33.3% for cost of additional school nurses and social workers
- **Utilizing 31aa Student Mental Health Grant to fund additional social worker costs due to reduction in Sec. 31o funding**
  
- Maintains current federal funding levels for Title I, II, IV, Perkins and WIOA
- Reduction in IDEA Funding
- Removal of ESSER II Funds, ESSER II 23b (2b) Credit Recovery, ARP GSRP and HRA Funds
- Includes remaining ESSER III and ARP ESSER III 11t Funds
- Increase in Special Education Millage from the MISD
- Increase in County-wide Enhancement Millage funding

- **Expenses**

- Teaching Staff Changes
  - Salaries adjusted per CBA for Steps plus 2.5% and \$850 Retention Bonus
    - ~~Six~~ **Three (3) Additional Elementary Positions utilizing remaining ESSER III funds. ESSER III funding now only funds three additional positions; if all six are maintained, the remaining three to be paid for out of the General Fund**
    - Additional Social Workers and Nurses funding reduced from 66% to 33%
    - **3.0 FTE Less Elementary Classroom Positions**
    - **0.95 FTE Additional ELL Teaching Support**
    - **0.90 FTE Less High School Classroom Positions**
    - **0.80 FTE Less Special Ed Resource Room Positions**
    - **1.10 FTE Additional Elementary Literacy Coach Positions**
    - **1.25 FTE Additional Elementary Intervention Support Positions**
    - **Two teachers moving on salary scale**
- Support Group salaries

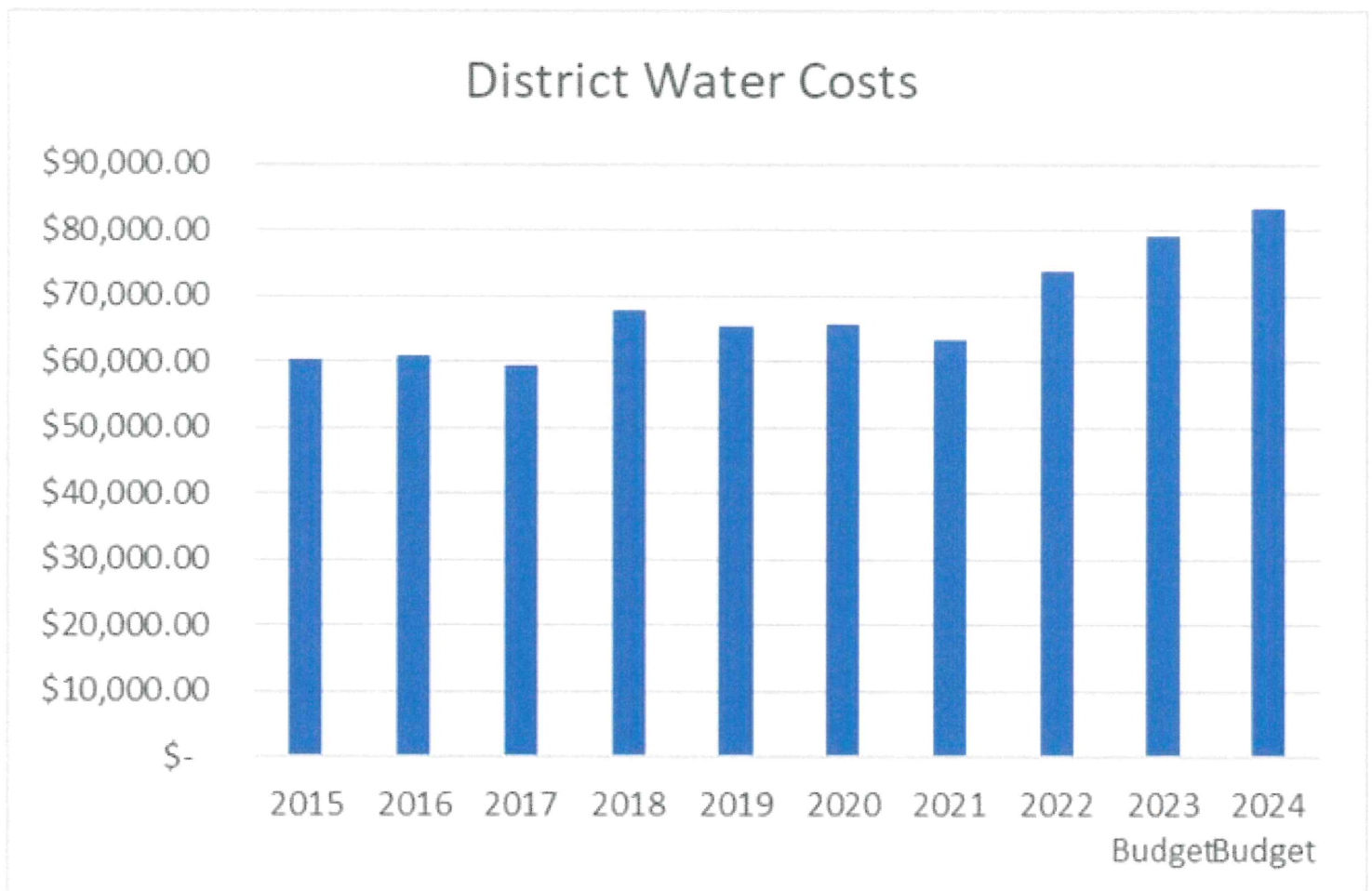


- AFT & AFSCME Step movement and scheduled changes based on collective bargaining agreements
  - 1 Special Ed Paraprofessional Retirement
  - **1.0 FTE Additional Special Ed Paraprofessional Position**
- Warren Woods APA/Clerk Association at 22/23 Rates pending the outcome of negotiations
- **WWT Principal Resignation**
- **Pinewood APA Resignation/Replacement**
- **1.0 FTE Additional ELL Tutor Position**
- Increased athletic coaching salaries based on Teacher CBA
- Removal of ESSER Related Retention Bonuses
- Dock Days restored
- **Increased Substitute Pay Rates**
- **Added Director of Human Resources Position**
- **Added Warren Woods Leadership Academy Presenter Stipends**

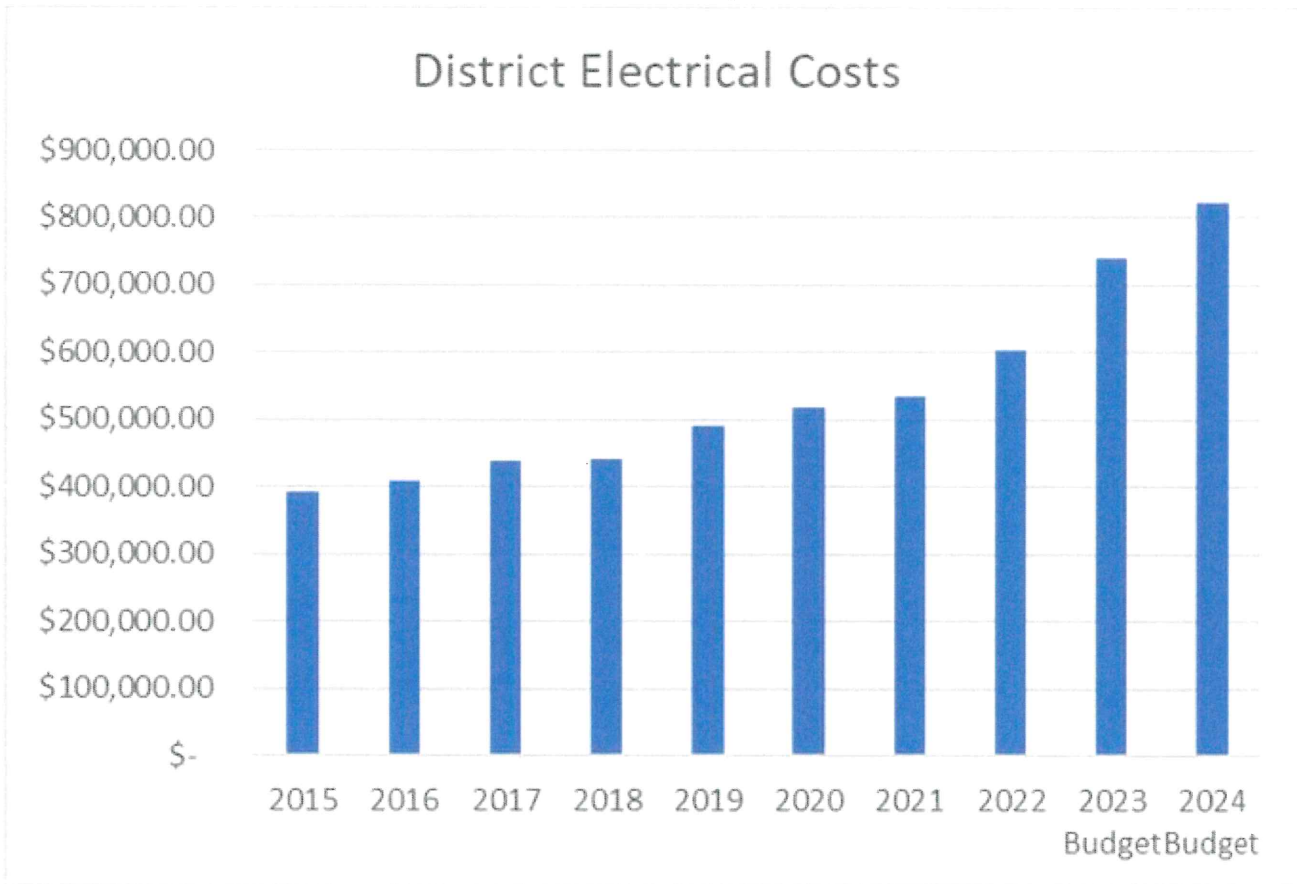


- Retirement rates based on 16.89% UAAL Rate and 31.34% “capped rate” for a total rate increase of 3.35%
- Health Insurance Cap Increases
  - 1.3% Increase in cap on July 1, 2023, for non-teachers
  - 4.1% Increase in the cap on January 1, 2024, for teachers
- 0% increase in life insurance and 0% LTD rates for non-teachers

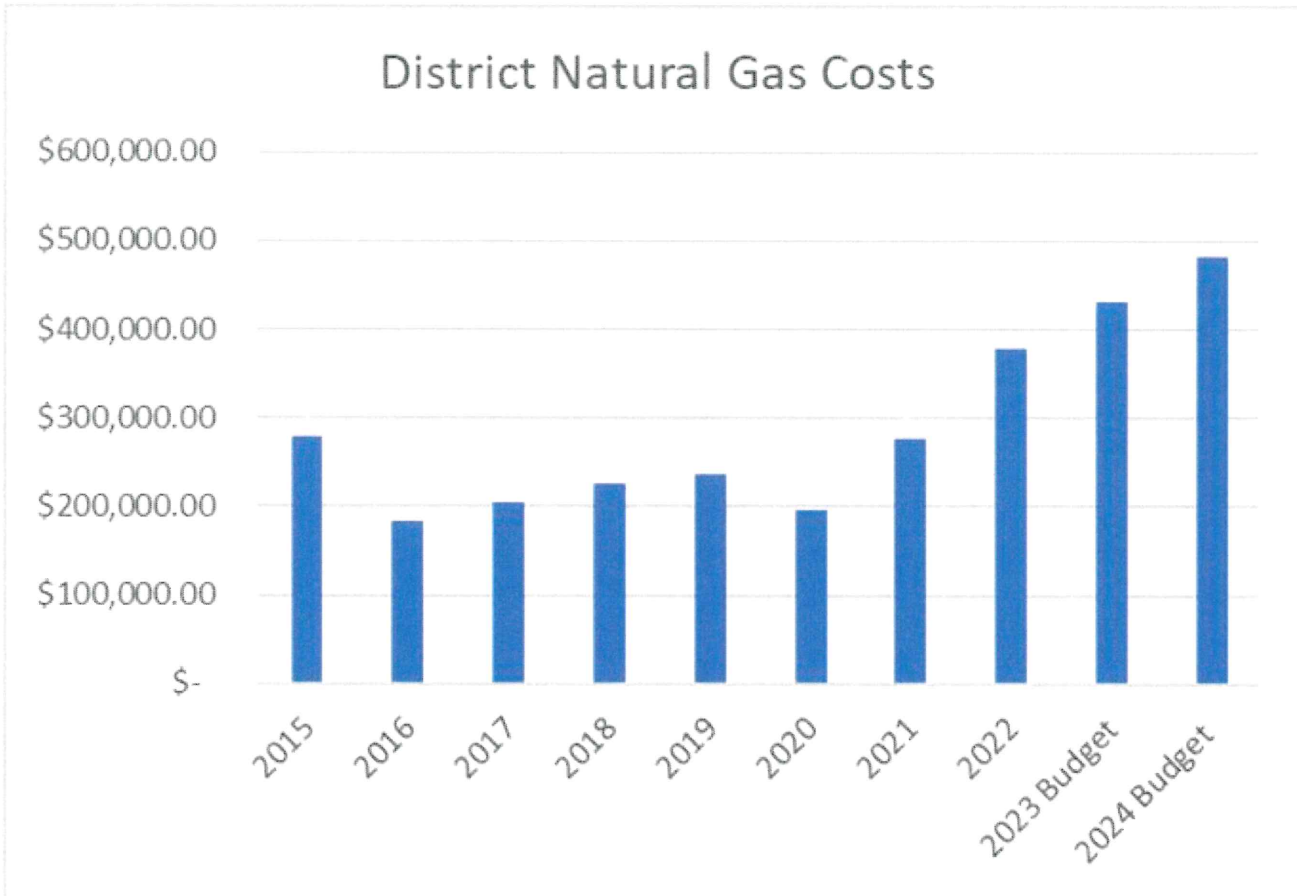
- 8.3% increase in Dental and 3% Vision rates for non-teachers
- Removal of ESSER II Related Expenses
- Removal of Elem. and High School Laptop purchases (ESSER III)
- Removal of Remaining Bridges Math Implementation Purchases
- Purchase of new WWMS Science Curriculum (ESSER III)
- Reduction of Summer School programing as ESSER Funds end
- Increased Early College of Macomb Enrollment
- **Increased Dual Enrollment Tuition**
- Increase in IAM Tuition
- Removed of Contracted Snow Removal Services
- Estimated ~~7%~~ **25%** increase in Property Casualty Insurance/Property Valuations  
**(Insured Property Value increase from \$165M to \$273M)**
- Estimated 0% increase for vehicle and bus insurance
- ~~Estimated 2.75%~~ **14.6%** increase in worker's compensation premiums **due to estimated increase in wages**
  
- Estimated 5% increase in water rates



- Estimated 11% increase in electricity rates



- Estimated 12% increase in heating fuel rates





- Increase in building custodial supply costs



- Removed 22/23 School Security Site Assessment plan cost
- Removed 22/23 Critical Incident Building Mapping Cost
- Removed Additional Expenses Related to items identified in 22/23 School Security Assessment
- **Increase in School Resource Officer cost from the City of Warren for 23/24**
- Added cost of School Bus GPS System
- Added cost of Network Maintenance Agreement
- Additional Warren PD costs related to Athletic Events
- **MAC Increase in Official Rates for 23/24**
- **Staff In-Service speaker on Courageous Discomfort**
- **Student social emotional speaker addressing social media**

***Increased Cost Per Pupil Needed to Fund Salary, Benefit and Utility Increases***

Step and Salary Increases (5.82%)	\$1,266,679	\$408.21 per pupil
Est. Retirement / FICA Increase	\$493,877	\$159.16 per pupil
Health Insurance Increases (6.68%)	\$230,645	\$74.33 per pupil
Water/Gas/Electricity (10.96%)	\$137,190	\$44.21 per pupil
	<b>Total</b>	<b>\$685.91 per pupil</b>

	2022/2023 Amended Budget #2	2023/2024 Projected Budget
Total Revenues	\$47,078,515	\$46,412,380
Total Expenses	\$46,699,259	\$47,150,037
Current Year Deficit	\$379,266	(\$737,657)
Beginning Fund Balance	\$10,786,404	\$11,165,670
Ending Fund Balance	\$11,165,670	\$10,428,013
Fund Balance %	21.78%	20.11%

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2023-2024

BUDGET PROJECTIONS as of 6/6/23

Presented to Board of Education, June 12, 2023

Operating Mills Levied = Non-Homestead 16.1889 / Commercial Personal 4.1889

REVENUES:	2021-22 AUDITED	2022-2023 AMENDED #2	2023-2024 PROJECTED	INCREASE (DECREASE)
LOCAL SOURCES	3,602,097	3,656,618	4,363,706	707,088
STATE SOURCES	31,504,223	36,974,813	36,020,052	(954,761)
FEDERAL SOURCES	3,389,833	3,645,625	3,172,041	(473,584)
OTHER TRANSACTIONS	<u>2,722,965</u>	<u>2,801,469</u>	<u>2,856,581</u>	<u>55,112</u>
<b>TOTAL REVENUES</b>	<b>41,219,118</b>	<b>47,078,525</b>	<b>46,412,380</b>	<b>(666,145)</b>

EXPENDITURES:	2021-22 AUDITED	2022-2023 AMENDED #2	2023-2024 PROJECTED	INCREASE (DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	18,877,619	20,979,874	20,861,926	(117,948)
ADDED NEEDS	5,117,917	6,057,961	6,218,953	160,992
ADULT & CONTINUING ED.	311,922	356,927	342,891	(14,036)
<b>TOTAL INSTRUCTION</b>	<b>24,307,458</b>	<b>27,394,762</b>	<b>27,423,770</b>	<b>29,008</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	3,921,872	4,487,426	4,534,149	46,723
INST. STAFF SERVICES	1,878,810	2,532,455	2,713,683	181,228
GENERAL ADMINISTRATION	493,312	590,642	586,797	(3,845)
SCHOOL ADMINISTRATION	2,142,173	2,394,862	2,299,834	(95,028)
BUSINESS SERVICES	525,089	599,548	623,859	24,311
OPERATIONS/MAINTENANCE	4,189,861	4,809,487	5,013,551	204,064
PUPIL TRANSPORTATION	681,377	866,306	965,939	99,633
CENTRAL SERVICES	1,206,486	1,451,180	1,516,738	65,558
ATHLETIC ACTIVITIES/OTHER SUPP	652,631	753,723	751,187	(2,536)
COMMUNITY SERVICES	436,958	446,095	438,928	(7,167)
<b>TOTAL SUPPORT</b>	<b>16,128,569</b>	<b>18,931,724</b>	<b>19,444,665</b>	<b>512,941</b>
<b>TOTAL EXPENDITURES</b>	<b>40,436,027</b>	<b>46,326,486</b>	<b>46,868,435</b>	<b>541,949</b>
Other Uses - Transfers Net	(477,765)	(359,987)	(281,602)	78,385
Prior Period Fund Balance Adj.	0	(12,786)	0	12,786

EQUITY IMPLICATIONS			
NET OPERATIONS	305,326	379,266	(737,657)
BEGINNING EQUITY	<u>10,481,078</u>	<u>10,786,404</u>	<u>11,165,670</u>
ENDING EQUITY	<u>10,786,404</u>	<u>11,165,670</u>	<u>10,428,013</u>