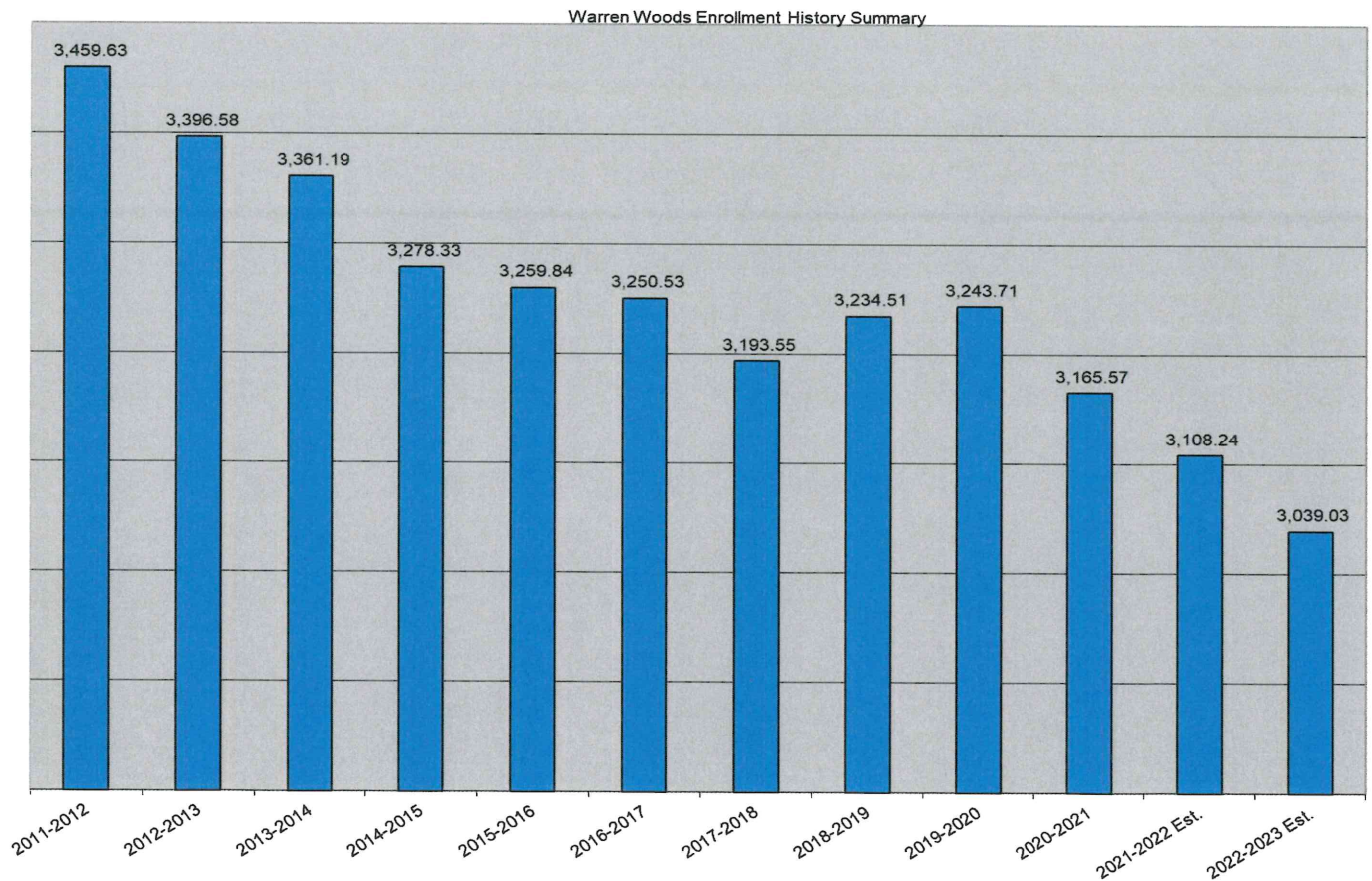


2022-2023 Budget Forecast – April 11, 2022

Assumptions Used

- **Revenue**

- 16.7160 Mills of Non-Homestead tax levy and 4.7160 Mills of Commercial Personal tax levy with 0.2500 additional Mills of Headlee roll back and a 3.0% increase in property values
 - Total loss of funding (\$264,802) or \$90.91/pp
 - Additional loss (\$57,769) of from 21/22 to 22/23
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of (69.21) FTE Students from 21/22 Blended Count
 - Un-audited February 2022 Count = 3,086.73
 - Estimated October 2022 Count = 3,033.73
 - Current 3,086.73
 - less (288) current 12th graders
 - plus 185 estimated incoming kindergarten students
 - plus 50 net gain in SOC students



- Foundation of \$9,000 per pupil \$300 increase from 21/22

- MPSERS Offset 147a(1) Funding Continues
- Increase in MPSERS UAAL 147c(1) Stabilization Payment to offset the increase in the rate from 15.05% to 16.65% of payroll

- Increase in Sec. 31a At-Risk Funding
- Increase in CTE Funding based on Cos running in 21/22
- Increase GSRP Pre-School Funding to \$9,000 and add an additional classroom
- Maintains Bilingual Education funding
- Maintains MDE Early Literacy Grant funding
- Maintains CTE Per Pupil Incentive Payments
- Maintains Sec. 51f Special Education Cost Reimbursement
- Maintains Sec. 107 Adult Ed Funding

- Maintains current federal funding levels for Title I, II, IV, IDEA, Perkins and WIOA
- Removal of ESSER II State Equalization Funds, GEER Funds, Coronavirus Relief Funds, GEER II 23C Funds, ARP IDEA and ARP GSRP Funds.
- Includes estimated ESSER II Funds, ESSER III Funds as approved by MDE and ESSER II 23b (2b) Credit Recovery Funds

- Maintains same level of Special Education Millage from the MISD
- Maintains same level of County-wide Enhancement Millage funding

- **Expenses**

- Teaching Staff Changes
 - Salaries remain at 2021/2022 rates pending negotiations
 - Off-Schedule payments removed
 - Full Year Elementary Math Coach (Title I)
 - Additional Elementary Positions remain (ESSER III)
 - Additional Social Workers and Nurses for full year (Gen. Fund)
 - Instructional Technology Position to remain but move to K-12 (ESSER III)
 - New Secondary Math Coach Position (ESSER III)
 - New Secondary Instructional Coach Position (ESSER III)
- Support Group salaries
 - AFT, AFSCME & Teamsters Step movement and scheduled changed based on collective bargaining agreements
- Administrator salaries built at 2021/2022 rates
- Additional Technology Support position added during pandemic now General Fund Expense to support HS 1:1 initiative
- Increased athletic coaching salaries based on 21-22 salary schedule changes

- Dedicated building subs remain as General Fund Expense
- Dock Days restored
- Filling of vacant positions (Payroll, Pupil Accounting, Maint. Specialist)
- Increase in substitute rates
- Retirement rates based on 16.65% UAAL Rate and 28.23% “capped rate” for a total rate increase of 1.60%
- Health Insurance Cap Increases
 - 3.7% Increase in cap on July 1, 2022 for non-teachers
 - 1.3% Increase in the cap on January 1, 2023 for teachers
- Estimated 2% increase in life insurance and 2% LTD rates for non-teachers
- Estimated 3% increase in Dental and 3% Vision rates for non-teachers
- Estimated 3% increase in Property Casualty Insurance
- Estimated 1% increase for vehicle and bus insurance
- Estimated 5% increase in worker’s compensation premiums
- Estimated 5% increase in water rates
- Estimated 13% increase in electricity rates
- Estimated 13% increase in heating fuel rates
- New Lawn Services Contract
- Estimated 12% increase in bus fuel
- Eliminated corresponding COVID related purchases and salaries/programs to match revenue reduction
- Larger than normal summer school programing to address learning loss from pandemic learning including support services provided in summer of 21
- Restored cosmetology supply budget for Cos II
- Increased technology budgets to support HS 1:1 initiative

	2021/2022 Amended Budget	2022/2023 Forecast Budget
Total Revenues	\$41,159,373	\$42,188,949
Total Expenses	\$42,066,350	\$43,170,893
Current Year Deficit	(\$906,977)	(\$981,944)
Beginning Fund Balance	\$10,481,078	\$9,574,101
Ending Fund Balance	\$9,574,101	\$8,592,157
Fund Balance %	20.75%	18.14%

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2022-2023

BUDGET FORECAST

Presented to Board of Education, April 11, 2022

Operating Mills Levied = Non-Homestead 16.7160 / Commercial Personal 4.7160

REVENUES:	2020-21 AUDITED	2021-22 AMENDED	2022-2023 FORECAST BUDGET	INCREASE (DECREASE)
LOCAL SOURCES	3,339,941	3,571,050	3,643,908	72,858
STATE SOURCES	29,700,027	31,638,202	32,263,259	625,057
FEDERAL SOURCES	3,058,860	3,286,125	3,610,052	323,927
OTHER TRANSACTIONS	<u>2,609,796</u>	<u>2,663,996</u>	<u>2,671,730</u>	<u>7,734</u>
TOTAL REVENUES	38,708,624	41,159,373	42,188,949	1,029,576

EXPENDITURES:	2020-21 AUDITED	2021-22 AMENDED	2022-2023 FORECAST BUDGET	INCREASE (DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	17,981,175	19,552,265	19,652,982	100,717
ADDED NEEDS	4,424,247	5,168,464	5,306,861	138,397
ADULT & CONTINUING ED.	296,106	340,944	344,376	3,432
TOTAL INSTRUCTION	22,701,528	25,061,673	25,304,219	242,546
SUPPORT SERVICES:				
PUPIL SERVICES	3,120,252	3,961,490	4,051,366	89,876
INST. STAFF SERVICES	1,220,755	2,080,050	2,496,800	416,750
GENERAL ADMINISTRATION	483,443	528,728	536,514	7,786
SCHOOL ADMINISTRATION	2,123,563	2,201,165	2,259,836	58,671
BUSINESS SERVICES	515,946	611,873	638,252	26,379
OPERATIONS/MAINTENANCE	3,883,699	4,041,534	4,364,487	322,953
PUPIL TRANSPORTATION	571,007	689,068	731,064	41,996
CENTRAL SERVICES	1,059,714	1,269,236	1,286,810	17,574
ATHLETIC ACTIVITIES/OTHER SUPP	604,852	660,623	685,815	25,192
COMMUNITY SERVICES	414,144	466,060	464,304	(1,756)
TOTAL SUPPORT	13,997,375	16,509,827	17,515,248	1,005,421
TOTAL EXPENDITURES	36,698,903	41,571,500	42,819,467	1,247,967
Other Uses - Transfers Net	(412,536)	(494,850)	(351,426)	143,424

EQUITY IMPLICATIONS			
NET OPERATIONS	1,597,185	(906,977)	(981,944)
BEGINNING EQUITY	<u>8,883,893</u>	<u>10,481,078</u>	<u>9,574,101</u>
ENDING EQUITY	10,481,078	9,574,101	8,592,157