

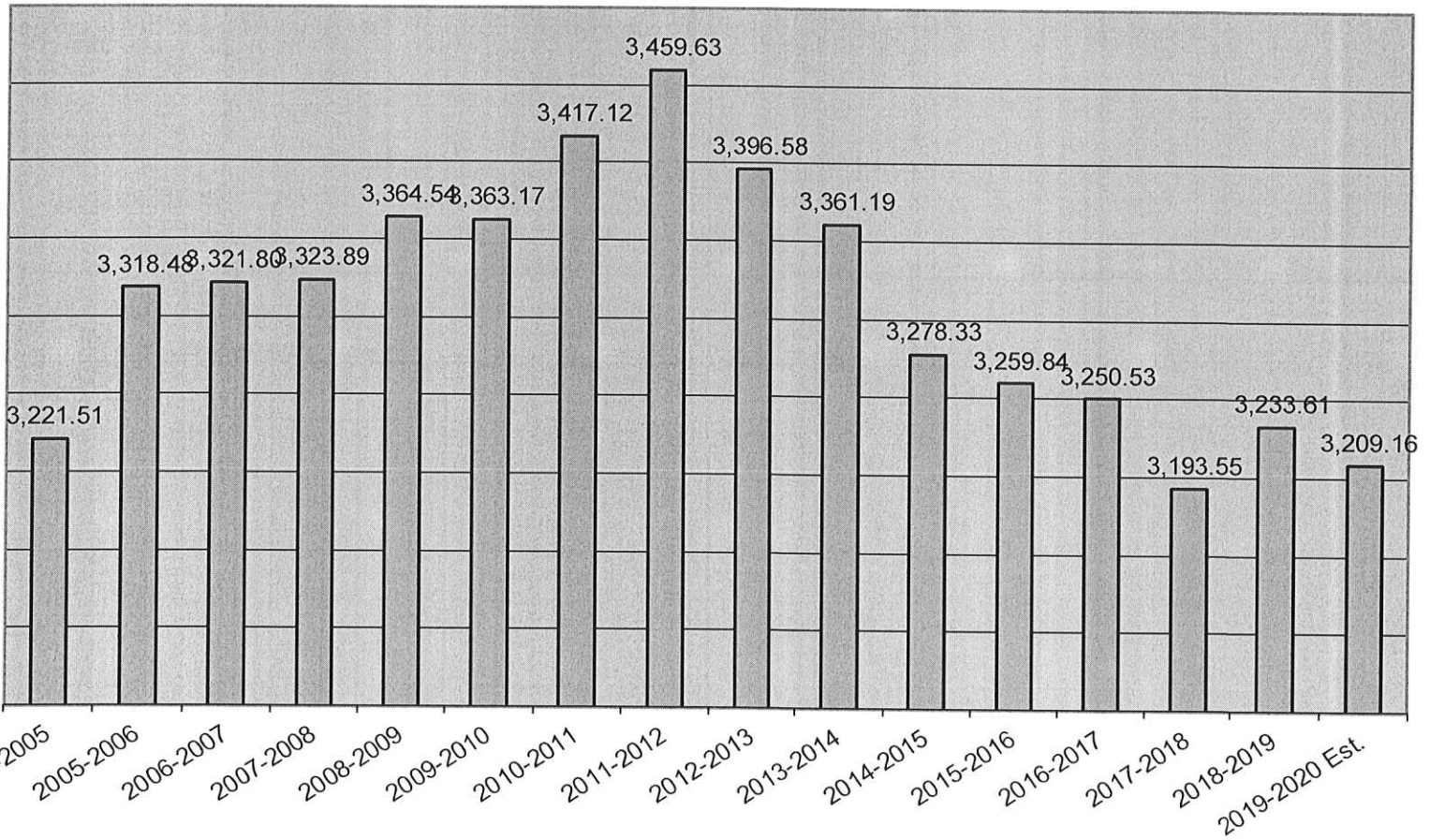
# 2019-2020 Original Budget – As of June 25, 2019

## Assumptions Used

- **Revenue**

- ~~17.4969~~ 17.5028 Mills of Non-Homestead tax levy and ~~5.4969~~ 5.5028 Mills of Commercial Personal tax levy with an additional ~~0.1258~~ 0.1199 Mills of Headlee roll back and a 1% increase in updated assessor property values
  - Total loss of funding (~~\$96,593~~) (\$92,453) or ~~\$32.03~~ \$30.66/pp
  - Additional loss of (~~\$24,870~~) (\$22,295) from 18/19 to 19/20
- ~~Increase~~ **Decrease** in Earning on Investments
- Foundation of \$8,258.89 per pupil \$120/pp increase from 18/19
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Decrease of 24.45 FTE Students from 18/19 Blended Count
  - Un-audited February 2019 Count = 3,209.16
  - Estimated October 2019 Count = 3,209.16

Warren Woods Enrollment History Summary




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2018/2019 Enrollment of 3,234 X Foundation of \$8,139 = \$26,321,526  
 2019/2020 Est. Enrollment of 3,209 X Foundation of \$8,259 = \$26,503,131  
 Est. New Funds Available in 2019/2020 = \$181,605

- **Increase in rental revenue with WWMS Auditorium renovated**
- Maintains High School \$25 Per Pupil Bonus
- Maintains CTE Incentive Payments
- Maintains CTE Added Cost Payments at current levels
- MPSERS Offset 147a(1) Funding Continues
- MPSERS Normal Offset 147a(2) increased by \$50,000 to offset assumed rate of return moving from 7.5% to 7.25%
- MPSERS UAAL 147c(1) Stabilization Payment increased from 12.21% to 12.41%
- Estimated Grant Changes and Carry Over funds from 18/19
- Maintains MDE Early Literacy Grant funding
- Added Michigan State Police School Safety Grant
- **New Adult Education WIOA Grant**
- Added Pymt. from the WWEA for reimb. of 2<sup>nd</sup> hour of union business for President
- Elimination of one time local grants (Bosch, MACUL, MSGCU, Meemic, etc...)
- Maintains same level of Special Education Milleage Reimbursement from the MISD
- Restores \$25,000 indirect cost payment from the Child Care Fund

- **Expenses**

- Teaching Staff Changes
  - Step movement and schedule changes based on collective bargaining agreement
  - Positions vacated during 18/19 and filled with a substitute staffed for 19/20
  - ~~Same number of positions as 18/19 budget~~
  - 2 Teacher Retirements
  - **1 Teacher Returning from Leave**
  - 1.9 FTE Decrease in General Education Teaching Positions
  - 1.4 FTE Increase in Special Education Teaching Positions
  - 0.2 FTE Increase in Union Release Time
- ~~Support Group~~ **Teamsters** salaries remain at 2018/2019 rates pending negotiations
  - Eliminated off-schedule payments paid in 2018/2019
  - **AFT salaries updated to reflect new CBA**
  - **AFSCME salaries updated to reflect Tentative Agreement**
- **3.5 FTE Additional Special Education Paraprofessional positions**
- **New Cosmetology Program Classroom Assistant position added**
- Administrator salaries built at ~~2018/2019 rates~~ **assuming effective evaluations**
- Dock Days restored
- Retirement rates based on 12.41% UAAL Rate and 1.32% increase in the “capped rate”
- Health Insurance Cap Increases
  - 1.9% Increase in cap on July 1, 2019 for non-teachers
  - ~~2.9% Estimated~~ 2.0% increase in the cap on January 1, 2020 for teachers
- ~~Estimated 3%~~ No increase in life insurance and 11% increase in LTD rates
- ~~Estimated 4% increase in~~ Dental and Vision rates **updated with plan changes**
- Substitute services provide in-house for 100% of the year

- Increase in substitute employee pay rates
- Minimum wage increase on January 1, 2020
- **Election costs related to May 2020 Bond Issue**
- ~~No~~ 4% Increase for Property Casualty Insurance
- ~~No~~ 4% Increase for vehicle and bus insurance
- **19.9% Decrease in Workers Compensation Premiums**
- Estimated 2% increase in natural gas rates
- Estimated 2% increase in electricity rates
- Replacement of Computer Lab and TPC computers at Briarwood Elementary
- New server licensing fees
- All coaches converted to district paid employees with Retirement and FICA costs
- No Textbooks Adoptions for 19/20 currently included

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2019-2020

### BUDGET RECOMMENDATION

Presented to Board of Education, June 25, 2019

Operating Mills Levied = Non-Homestead 17.5028 / Commercial Personal 5.5028

REVENUES:	2017-18	2018-19	2019-20	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,192,628	3,300,519	3,265,453	(35,066)
STATE SOURCES	27,770,726	28,183,320	28,475,626	292,306
FEDERAL SOURCES	1,522,961	1,547,087	1,713,655	166,568
OTHER TRANSACTIONS	<u>982,503</u>	<u>906,845</u>	<u>950,722</u>	<u>43,877</u>
<b>TOTAL REVENUES</b>	<b>33,468,818</b>	<b>33,937,771</b>	<b>34,405,456</b>	<b>467,685</b>

EXPENDITURES:	2017-18	2018-19	2019-20	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	15,495,669	15,781,900	16,591,755	809,855
ADDED NEEDS	3,742,993	3,913,337	4,488,567	575,230
ADULT & CONTINUING ED.	<u>265,820</u>	<u>294,538</u>	<u>352,683</u>	<u>58,145</u>
<b>TOTAL INSTRUCTION</b>	<b>19,504,482</b>	<b>19,989,775</b>	<b>21,433,005</b>	<b>1,443,230</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	2,824,565	2,788,160	2,943,485	155,325
INST. STAFF SERVICES	1,544,214	1,569,332	1,746,706	177,374
GENERAL ADMINISTRATION	468,570	476,779	543,522	66,743
SCHOOL ADMINISTRATION	2,079,647	2,129,094	2,209,126	80,032
BUSINESS SERVICES	606,242	628,133	649,003	20,870
OPERATIONS/MAINTENANCE	3,590,890	3,674,182	3,913,164	238,982
PUPIL TRANSPORTATION	580,040	624,061	669,914	45,853
CENTRAL SERVICES	850,246	936,576	1,016,732	80,156
ATHLETIC ACTIVITIES/OTHER SUPP	564,720	614,359	638,573	24,214
COMMUNITY SERVICES	410,648	513,483	494,469	(19,014)
<b>TOTAL SUPPORT</b>	<b>13,519,782</b>	<b>13,954,159</b>	<b>14,824,694</b>	<b>870,535</b>
<b>TOTAL EXPENDITURES</b>	<b>33,024,264</b>	<b>33,943,934</b>	<b>36,257,699</b>	<b>2,313,765</b>
Other Uses - Transfers Net	(77,906)	(224,686)	(92,107)	132,579

EQUITY IMPLICATIONS			
NET OPERATIONS	366,648	(230,849)	(1,944,350)
BEGINNING EQUITY	<u>8,410,046</u>	<u>8,776,694</u>	<u>8,545,845</u>
ENDING EQUITY	<u>8,776,694</u>	<u>8,545,845</u>	<u>6,601,495</u>

**WARREN WOODS PUBLIC SCHOOLS  
SPECIAL EDUCATION CENTER PROGRAM FY 2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

	2017-18	2018-19	2019-20	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,590,853	1,640,857	1,699,473	58,616
OTHER TRANSFERS	<u>3,303,029</u>	<u>2,992,724</u>	<u>3,158,518</u>	<u>165,794</u>
<b>TOTAL REVENUES</b>	<b>4,893,882</b>	<b>4,633,581</b>	<b>4,857,991</b>	<b>224,410</b>

	2017-18	2018-19	2019-20	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,498,933	2,493,815	2,562,674	68,859
EMPLOYEE BENEFITS	1,565,969	1,614,566	1,705,928	91,362
PURCHASED SERVICES	95,582	25,925	37,681	11,756
SUPPLIES & MATERIALS	36,133	39,080	39,080	0
CAPITAL OUTLAY	121,606	0	0	0
OTHER COSTS/TRANSFERS	<u>575,658</u>	<u>460,195</u>	<u>512,628</u>	<u>52,433</u>
<b>TOTAL EXPENDITURES</b>	<b>4,893,882</b>	<b>4,633,581</b>	<b>4,857,991</b>	<b>224,410</b>

	2017-18	2018-19	2019-20	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	0	0	0	
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>	
ENDING EQUITY	0	0	0	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

	2017-18	2018-19	2019-20	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	1,533,159	995,834	1,011,000	15,166
STATE REVENUE	60,727	71,512	72,344	832
FOOD SALES	6,333	4,678	6,000	1,322
INCOMING TRANSFERS	0	55,511	0	(55,511)
<b>TOTAL REVENUES</b>	<b>1,600,219</b>	<b>1,127,535</b>	<b>1,089,344</b>	<b>(38,191)</b>

	2017-18	2018-19	2019-20	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	878,689	898,488	933,546	35,058
PURCHASED SERVICES	37,509	39,440	43,975	4,535
SUPPLIES & MATERIALS	33,026	26,000	36,400	10,400
CAPITAL OUTLAY	4,639	4,180	4,180	0
FIELD TRIPS & OTHER EXP.	14,644	6,350	12,500	6,150
<b>TOTAL EXPENDITURES</b>	<b>968,507</b>	<b>974,458</b>	<b>1,030,601</b>	<b>56,143</b>

	2017-18	2018-19	2019-20	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>TRANSFERS OUT -</b>				
BUILDING AND SITE FUND	75,000	396,903	0	(396,903)
GENERAL FUND	25,000	0	0	0
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>0</b>	<b>711,843</b>	<b>0</b>	<b>(711,843)</b>

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	531,712	(955,669)	58,743	
BEGINNING EQUITY	423,957	955,669	0	
ENDING EQUITY	955,669	0	58,743	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

<b>REVENUES:</b>	2017-18 AUDITED	2018-19 FINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
LOCAL (MERCHANDISE SALES)	24,990	36,830	36,500	(330)
OTHER REVENUES	<u>0</u>	<u>45</u>	<u>60</u>	<u>15</u>
<b>TOTAL REVENUES</b>	<b>24,990</b>	<b>36,875</b>	<b>36,560</b>	<b>(315)</b>

<b>EXPENDITURES:</b>	2017-18 AUDITED	2018-19 FINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
COST OF GOODS SOLD	18,121	27,250	28,000	750
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>271</u>	<u>500</u>	<u>600</u>	<u>100</u>
<b>TOTAL EXPENDITURES</b>	<b>18,392</b>	<b>27,750</b>	<b>28,600</b>	<b>850</b>

<b>OTHER FINANCING:</b>	2017-18 AUDITED	2018-19 FINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	6,598	9,125	7,960	
BEGINNING EQUITY	<u>61</u>	<u>6,659</u>	<u>15,784</u>	
ENDING EQUITY	6,659	15,784	23,744	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: FOOD SERVICE FY2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

REVENUES:	2017-18	2018-19	2019-20	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	398,856	357,787	395,255	37,468
STATE SOURCES	104,068	105,379	104,678	(701)
FEDERAL (inc. Commodities)	1,281,918	1,294,654	1,303,819	9,165
INCOMING TRANSFERS	28,213	47,500	0	(47,500)
<b>TOTAL REVENUES</b>	<b>1,813,055</b>	<b>1,805,320</b>	<b>1,803,752</b>	<b>(1,568)</b>

EXPENDITURES:	2017-18	2018-19	2019-20	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	654,319	634,422	634,814	392
PURCHASED SERVICES	39,563	32,210	43,315	11,105
SUPPLIES & OTHER	841,129	861,578	896,569	34,991
CAPITAL IMPROVEMENTS	216,080	76,059	153,975	77,916
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,826,091</b>	<b>1,679,269</b>	<b>1,803,673</b>	<b>124,404</b>

OTHER FINANCING:	2017-18	2018-19	2019-20	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(13,036)	126,051	79	
BEGINNING EQUITY	<u>579,862</u>	<u>566,826</u>	<u>692,877</u>	
ENDING EQUITY	566,826	692,877	692,956	



**WARREN WOODS PUBLIC SCHOOLS  
STUDENT/SCHOOL ACTIVITY FUND FY2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
<b>REVENUES:</b>				
STUDENT/SCHOOL ACTIVITY INCOME	1,381,710	0	0	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>1,381,710</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
<b>EXPENDITURES:</b>				
STUDENT/SCHOOL ACTIVITY EXPENSES	1,381,710	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,381,710</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	0	0	0
BEGINNING EQUITY	0	0	0
ENDING EQUITY	0	0	0

**WARREN WOODS PUBLIC SCHOOLS  
2018 BOND ISSUE FUND FY2019-2020**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 25, 2019

	2017-18	2018-19	2019-20	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	107,879	323,000	100,000	(223,000)
PROCEEDS FROM BONDS	20,325,942	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>20,433,821</b>	<b>323,000</b>	<b>100,000</b>	<b>(223,000)</b>

	2017-18	2018-19	2019-20	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	182,582	0	(182,582)
SITE IMPROVEMENTS	301,944	2,271,199	689,457	(1,581,742)
ARCHITECTURE	202,395	367,838	97,032	(270,806)
BUILDING IMPROVEMENTS	2,339,296	4,910,556	6,660,074	1,749,518
OTHER FEES AND COSTS	<u>127,420</u>	<u>30,556</u>	<u>11,592</u>	<u>(18,964)</u>
<b>TOTAL EXPENDITURES</b>	<b>2,971,055</b>	<b>7,762,731</b>	<b>7,458,155</b>	<b>(304,576)</b>

	2017-18	2018-19	2019-20	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>TRANSFERS</b>	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
<b>NET OPERATIONS</b>	17,462,766	(7,439,731)	(7,358,155)	
<b>BEGINNING EQUITY</b>	0	<u>17,462,766</u>	<u>10,023,035</u>	
<b>ENDING EQUITY</b>	17,462,766	10,023,035	2,664,880	