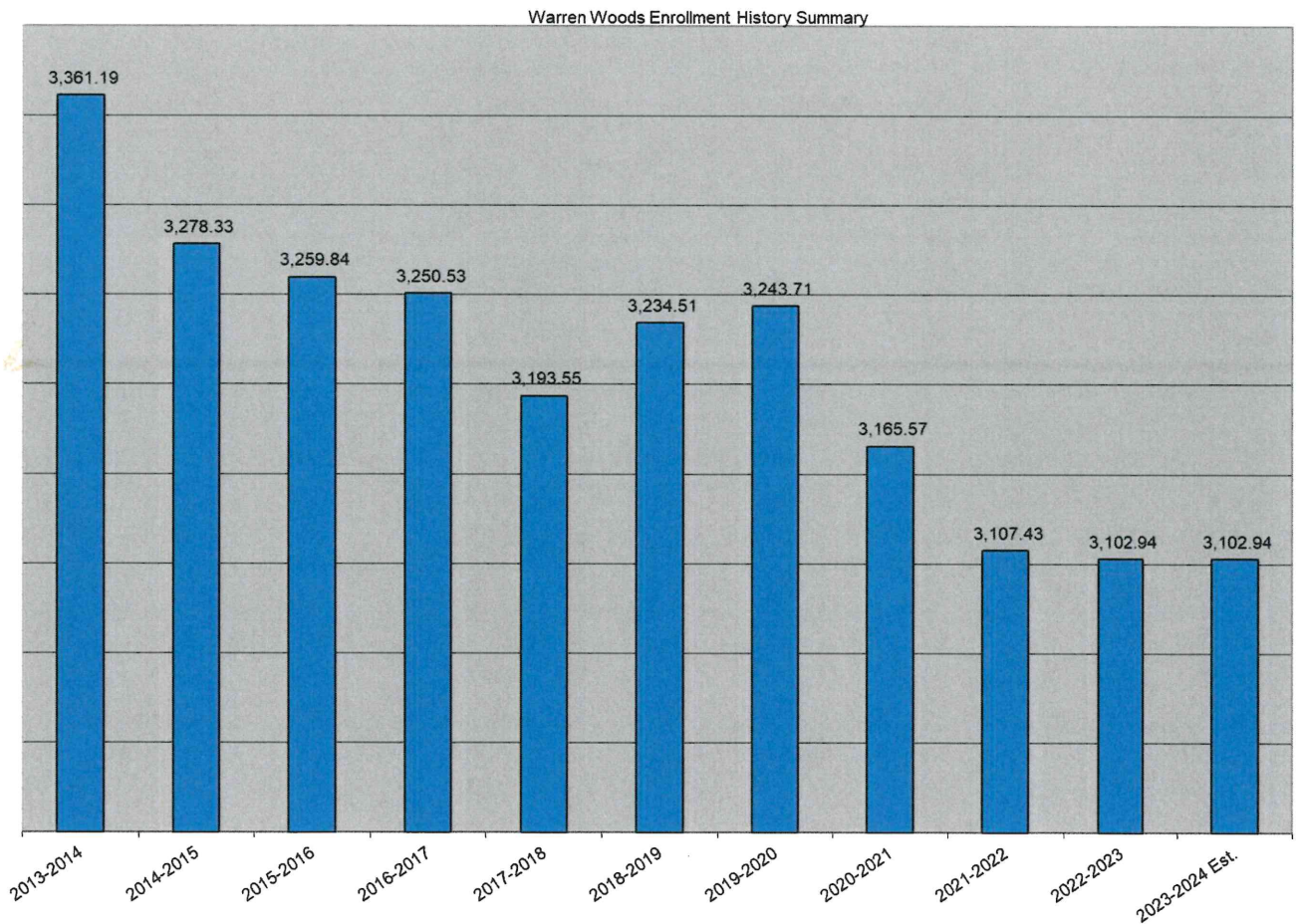


# 2023-2024 Original Budget Assumptions - June 26, 2023

## Assumptions Used

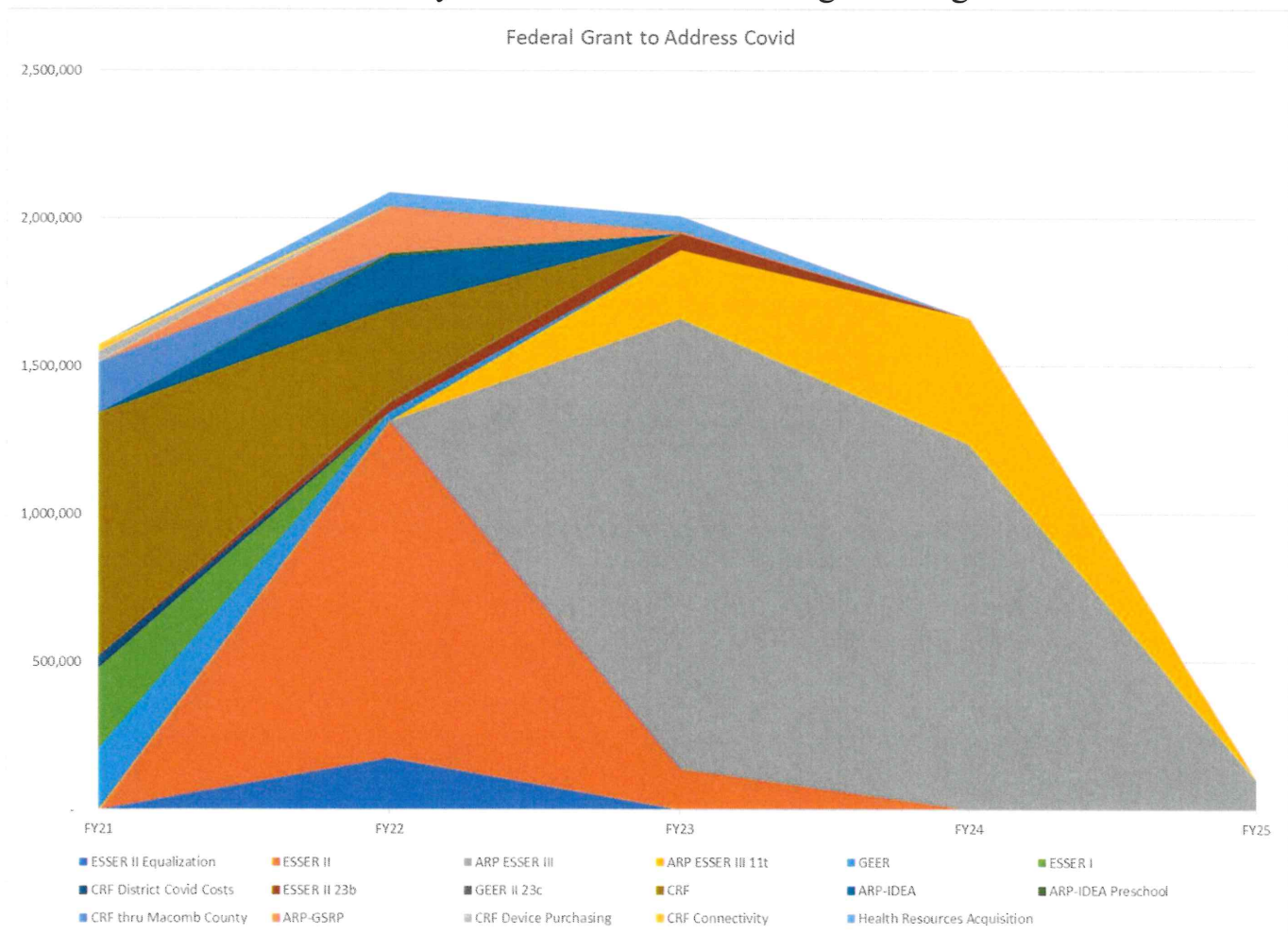
- **Revenue**

- 18.0000 Mills of Non-Homestead tax levy and 6.0000 Mills of Commercial Personal tax levy 2023 property values
- **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
- **Remaining Section 97 Student Safety Grant funds now included**
- Maintains current federal funding levels for Title I, II, IV, Perkins and WIOA
- **Increase in Title I funding due to 22/23 participation in household surveys**
- 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
      - Three (3) Additional Elementary Positions utilizing remaining ESSER III funds
      - 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 Math 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~~ **Tentative Agreement rates**

- WWT Principal Resignation

- Pinewood APA Resignation/Replacement

- 1.0 FTE Additional ELL Tutor Position

- **Additional Title I Extended Day Math Tutoring**

- Increased athletic coaching salaries based on Teacher CBA

- Removal of ESSER Related Retention Bonuses

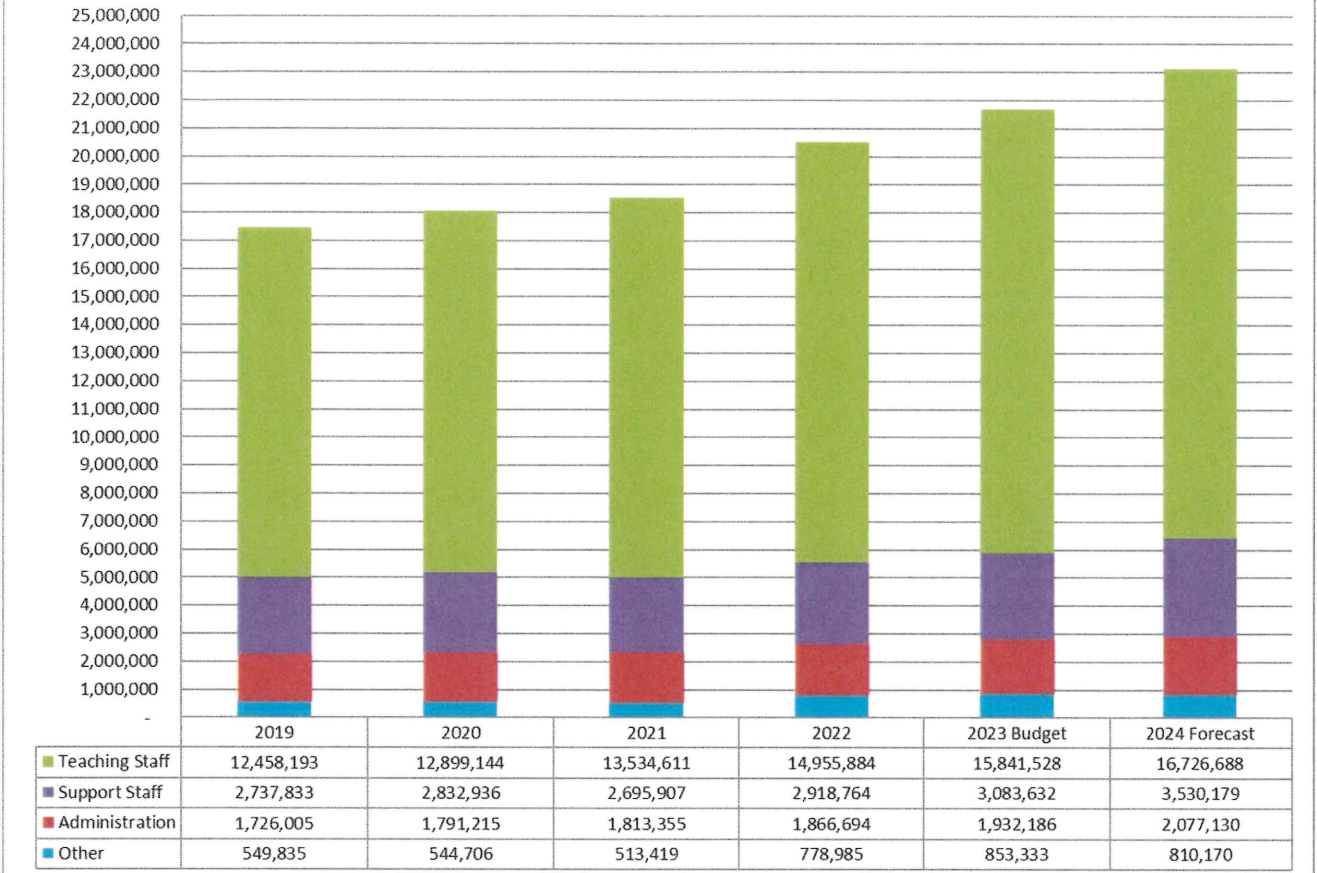
- Dock Days restored

- Increased Substitute Pay Rates

- Added Director of Human Resources Position

- Added Warren Woods Leadership Academy Presenter Stipends

## Warren Woods Public Schools Historical Salaries



- 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 25% increase in Property Casualty Insurance/Property Valuations (Insured Property Value increase from \$165M to \$273M)
- Estimated 0% increase for vehicle and bus insurance
- 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 Title Parent Involvement Activities and Supplies**

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

Step and Salary Increases (6.6%)	\$1,433,488	\$461.97 per pupil
Est. Retirement / FICA Increase	\$558,917	\$180.12 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>\$760.63 per pupil</b>

	2022/2023 Final Budget	2023/2024 Original Budget
Total Revenues	\$47,667,986	\$46,728,146
Total Expenses	\$46,775,937	\$47,501,703
Current Year Deficit	\$892,049	(\$773,557)
Beginning Fund Balance	\$10,786,404	\$11,678,453
Ending Fund Balance	\$11,678,453	\$10,904,896
Fund Balance %	22.76%	20.85%

**WARREN WOODS PUBLIC SCHOOLS**  
**GENERAL FUND OPERATIONS: FY2023-2024**

**BUDGET RECOMMENDATION**

Presented to Board of Education, June 26, 2023

Operating Mills Levied = Non-Homestead 18.0000 / Commercial Personal 6.0000

	2021-22	2022-2023	2023-2024	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,602,097	4,115,268	4,489,175	373,907
STATE SOURCES	31,504,223	37,075,584	36,122,801	(952,783)
FEDERAL SOURCES	3,389,833	3,670,470	3,259,589	(410,881)
OTHER TRANSACTIONS	<u>2,722,965</u>	<u>2,806,664</u>	<u>2,856,581</u>	<u>49,917</u>
<b>TOTAL REVENUES</b>	<b>41,219,118</b>	<b>47,667,986</b>	<b>46,728,146</b>	<b>(939,840)</b>

	2021-22	2022-2023	2023-2024	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	18,877,619	20,827,793	20,877,396	49,603
ADDED NEEDS	5,117,917	6,088,955	6,252,852	163,897
ADULT & CONTINUING ED.	<u>311,922</u>	<u>341,851</u>	<u>343,963</u>	<u>2,112</u>
<b>TOTAL INSTRUCTION</b>	<b>24,307,458</b>	<b>27,258,599</b>	<b>27,474,211</b>	<b>215,612</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	3,921,872	4,459,737	4,544,800	85,063
INST. STAFF SERVICES	1,878,810	2,485,418	2,728,766	243,348
GENERAL ADMINISTRATION	493,312	580,435	586,797	6,362
SCHOOL ADMINISTRATION	2,142,173	2,384,544	2,366,607	(17,937)
BUSINESS SERVICES	525,089	601,153	623,859	22,706
OPERATIONS/MAINTENANCE	4,189,861	4,925,709	5,179,545	253,836
PUPIL TRANSPORTATION	681,377	851,680	981,027	129,347
CENTRAL SERVICES	1,206,486	1,460,420	1,526,949	66,529
ATHLETIC ACTIVITIES/OTHER SUPP	652,631	739,886	756,807	16,921
COMMUNITY SERVICES	436,958	441,054	450,260	9,206
<b>TOTAL SUPPORT</b>	<b>16,128,569</b>	<b>18,930,036</b>	<b>19,745,417</b>	<b>815,381</b>
<b>TOTAL EXPENDITURES</b>	<b>40,436,027</b>	<b>46,188,635</b>	<b>47,219,628</b>	<b>1,030,993</b>
Other Uses - Transfers Net	(477,765)	(574,516)	(282,075)	292,441
Prior Period Fund Balance Adj.	0	(12,786)	0	12,786

<b>EQUITY IMPLICATIONS</b>			
<b>NET OPERATIONS</b>	<b>305,326</b>	<b>892,049</b>	<b>(773,557)</b>
<b>BEGINNING EQUITY</b>	<b>10,481,078</b>	<b>10,786,404</b>	<b>11,678,453</b>
<b>ENDING EQUITY</b>	<b>10,786,404</b>	<b>11,678,453</b>	<b>10,904,896</b>

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL EDUCATION CENTER PROGRAM FY 2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

	2021-22	2022-23	2023-24	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,671,955	2,252,749	2,497,136	244,387
OTHER TRANSFERS	<u>2,881,021</u>	<u>2,785,000</u>	<u>2,843,000</u>	<u>58,000</u>
<b>TOTAL REVENUES</b>	<b>4,552,976</b>	<b>5,037,749</b>	<b>5,340,136</b>	<b>302,387</b>

	2021-22	2022-23	2023-24	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,312,316	2,606,843	2,706,353	99,510
EMPLOYEE BENEFITS	1,569,570	1,850,957	2,013,143	162,186
PURCHASED SERVICES	11,693	27,551	33,300	5,749
SUPPLIES & MATERIALS	44,074	38,316	36,210	(2,106)
CAPITAL OUTLAY	0	6,050	0	(6,050)
OTHER COSTS/TRANSFERS	<u>615,322</u>	<u>508,032</u>	<u>551,130</u>	<u>43,098</u>
<b>TOTAL EXPENDITURES</b>	<b>4,552,976</b>	<b>5,037,749</b>	<b>5,340,136</b>	<b>302,387</b>

	2021-22	2022-23	2023-24	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	<u>0</u>	<u>0</u>	<u>0</u>



**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

	2021-22	2022-23	2023-24	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	816,199	811,187	930,500	119,313
STATE REVENUE	58,546	88,550	101,327	12,777
FOOD SALES	0	1,300	0	(1,300)
FEDERAL REVENUE	279,910	505,273	0	(505,273)
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>1,154,655</b>	<b>1,406,310</b>	<b>1,031,827</b>	<b>(374,483)</b>

	2021-22	2022-23	2023-24	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	831,891	932,648	927,719	(4,929)
PURCHASED SERVICES	28,937	43,569	35,390	(8,179)
SUPPLIES & MATERIALS	14,428	123,812	26,500	(97,312)
CAPITAL OUTLAY	4,547	58,803	10,000	(48,803)
FIELD TRIPS & OTHER EXP.	<u>3,794</u>	<u>7,000</u>	<u>7,500</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>	<b>883,597</b>	<b>1,165,832</b>	<b>1,007,109</b>	<b>(158,723)</b>

	2021-22	2022-23	2023-24	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>TRANSFERS OUT -</b>				
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

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	171,058	215,478	(282)	
BEGINNING EQUITY	<u>22,568</u>	<u>193,626</u>	<u>409,104</u>	
ENDING EQUITY	193,626	409,104	408,822	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

	2021-22	2022-23	2023-24	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (MERCHANTISE SALES)	43,092	49,724	49,500	(224)
OTHER REVENUES	<u>43</u>	<u>600</u>	<u>750</u>	<u>150</u>
<b>TOTAL REVENUES</b>	<b>43,135</b>	<b>50,324</b>	<b>50,250</b>	<b>(74)</b>

	2021-22	2022-23	2023-24	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
COST OF GOODS SOLD	34,145	44,750	45,000	250
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	325	325
CAPITAL IMPROVEMENTS	0	0	18,150	18,150
OTHER COSTS	<u>572</u>	<u>700</u>	<u>725</u>	<u>25</u>
<b>TOTAL EXPENDITURES</b>	<b>34,717</b>	<b>45,450</b>	<b>64,200</b>	<b>18,750</b>

<b>OTHER FINANCING:</b>	2021-22	2022-23	2023-24	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	8,418	4,874	(13,950)	
BEGINNING EQUITY	<u>21,355</u>	<u>29,773</u>	<u>34,647</u>	
ENDING EQUITY	29,773	34,647	20,697	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: FOOD SERVICE FY2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

REVENUES:	2021-22	2022-23	2023-24	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	125,575	291,804	294,885	3,081
STATE SOURCES	97,463	131,436	130,378	(1,058)
FEDERAL (inc. Commodities)	2,650,122	2,242,700	2,204,518	(38,182)
INCOMING TRANSFERS	0	21,883	0	(21,883)
<b>TOTAL REVENUES</b>	<b>2,873,160</b>	<b>2,687,823</b>	<b>2,629,781</b>	<b>(58,042)</b>

EXPENDITURES:	2021-22	2022-23	2023-24	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	620,520	691,476	793,304	101,828
PURCHASED SERVICES	64,444	58,160	62,850	4,690
SUPPLIES & OTHER	1,088,872	1,277,109	1,329,669	52,560
CAPITAL IMPROVEMENTS	141,259	630,124	432,438	(197,686)
INDIRECT COSTS	<u>110,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>2,025,095</b>	<b>2,776,869</b>	<b>2,738,261</b>	<b>(38,608)</b>

OTHER FINANCING:	2021-22	2022-23	2023-24	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
Prior Period Fund Bal Adj.	0	12,768	0	(12,768)

EQUITY IMPLICATIONS			
NET OPERATIONS	848,065	(76,278)	(108,480)
BEGINNING EQUITY	<u>944,950</u>	<u>1,793,015</u>	<u>1,716,737</u>
ENDING EQUITY	<u>1,793,015</u>	<u>1,716,737</u>	<u>1,608,257</u>

**WARREN WOODS PUBLIC SCHOOLS**  
**STUDENT/SCHOOL ACTIVITY FUND FY2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

<b>REVENUES:</b>	<b>2021-22 AUDITED</b>	<b>2022-23 FINAL</b>	<b>2023-24 ORIGINAL</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY INCOME	381,726	450,000	425,000	(25,000)
	0	0	0	0
	0	0	0	0
<b>TOTAL REVENUES</b>	<b>381,726</b>	<b>450,000</b>	<b>425,000</b>	<b>(25,000)</b>

<b>EXPENDITURES:</b>	<b>2021-22 AUDITED</b>	<b>2022-23 FINAL</b>	<b>2023-24 ORIGINAL</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY EXPENSES	373,927	445,000	425,000	(20,000)
	0	0	0	0
	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>373,927</b>	<b>445,000</b>	<b>425,000</b>	<b>(20,000)</b>

<b>OTHER FINANCING:</b>	<b>2021-22 AUDITED</b>	<b>2022-23 FINAL</b>	<b>2023-24 ORIGINAL</b>	<b>INCREASE (DECREASE)</b>
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	7,799	5,000	0	
BEGINNING EQUITY	<u>424,237</u>	<u>432,036</u>	<u>437,036</u>	
ENDING EQUITY	<u>432,036</u>	<u>437,036</u>	<u>437,036</u>	

# WARREN WOODS PUBLIC SCHOOLS

## Unrestricted Capital Projects Fund FY 2023-2024

### BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

	2021-22	2022-23	2023-24	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	54,837	9,725	0	(9,725)
OTHER TRANSFERS	<u>600,000</u>	<u>500,000</u>	<u>250,000</u>	<u>(250,000)</u>
<b>TOTAL REVENUES</b>	<b>654,837</b>	<b>509,725</b>	<b>250,000</b>	<b>(259,725)</b>

	2021-22	2022-23	2023-24	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	48,246	105,930	55,000	(50,930)
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>48,246</b>	<b>105,930</b>	<b>55,000</b>	<b>(50,930)</b>

	2021-22	2022-23	2023-24	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	606,591	403,795	195,000
BEGINNING EQUITY	<u>498,341</u>	<u>1,104,932</u>	<u>1,508,727</u>
ENDING EQUITY	1,104,932	1,508,727	1,703,727

**WARREN WOODS PUBLIC SCHOOLS**  
**2020 BOND ISSUE FUND FY2023-2024**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2023

	2021-22	2022-23	2023-24	INCREASE
<b>REVENUES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	18,622	205,000	185,000	(20,000)
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>18,622</b>	<b>205,000</b>	<b>185,000</b>	<b>(20,000)</b>

	2021-22	2022-23	2023-24	INCREASE
<b>EXPENDITURES:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	130,921	421,542	290,621
SITE IMPROVEMENTS	518,414	0	0	0
ARCHITECTURE	117,250	41,697	219,650	177,953
BUILDING IMPROVEMENTS	6,629,247	1,610,209	1,678,563	68,354
OTHER FEES AND COSTS	<u>544</u>	<u>1,334</u>	<u>1,000</u>	<u>(334)</u>
<b>TOTAL EXPENDITURES</b>	<b>7,265,455</b>	<b>1,784,161</b>	<b>2,320,755</b>	<b>536,594</b>

	2021-22	2022-23	2023-24	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	FINAL	ORIGINAL	(DECREASE)
<b>TRANSFERS</b>	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	(7,246,833)	(1,579,161)	(2,135,755)
BEGINNING EQUITY	<u>13,886,914</u>	<u>6,640,081</u>	<u>5,060,920</u>
ENDING EQUITY	6,640,081	5,060,920	2,925,165