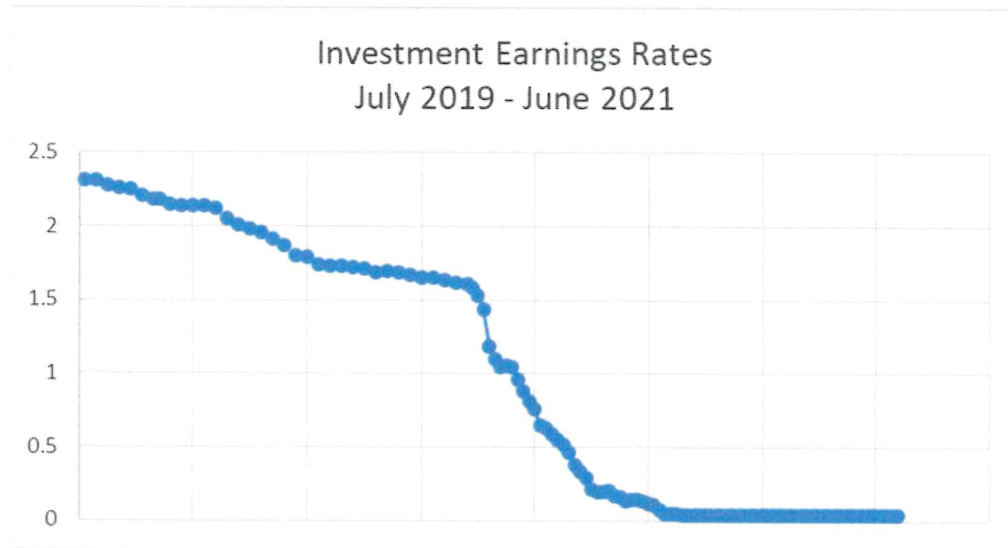


2021-2022 Original Budget – June 28, 2021

Assumptions Used

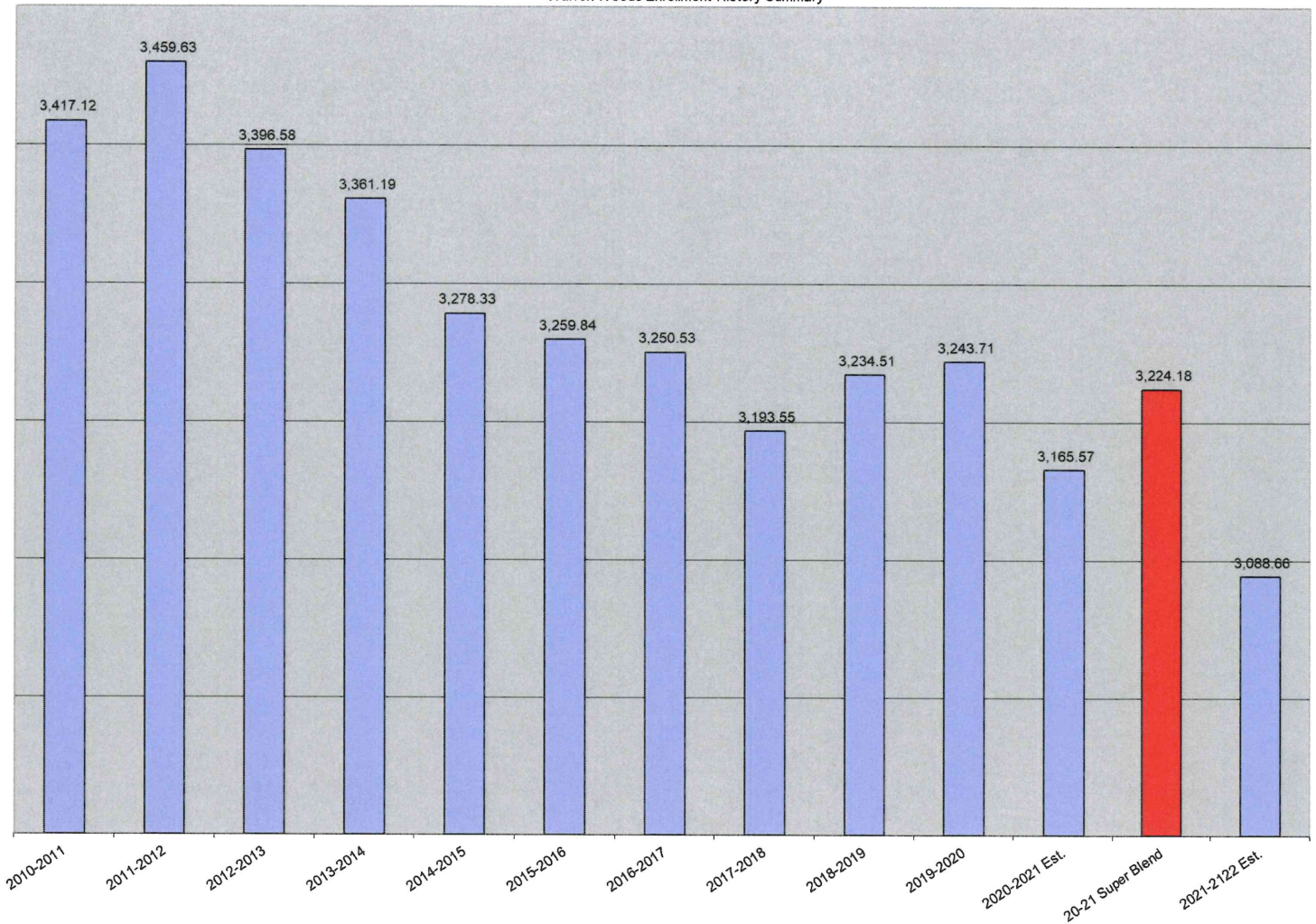
- Revenue

- ~~17.0546~~ **16.9660** Mills of Non-Homestead tax levy and ~~5.0546~~ **4.9660** Mills of Commercial Personal tax levy with ~~0.1576~~ **0.2462** additional Mills of Headlee roll back and a ~~2%~~ **2.8%** increase in property values
 - Total loss of funding (~~\$197,082~~) or ~~\$65.12/pp~~ (**\$211,000**) or ~~\$72.68/pp~~
 - Additional loss (~~\$36,074~~) (**\$50,241**) of from 20/21 to 21/22
- Decrease in Earning on Investments



- Full attendance at athletic events and return of gate receipts
- Return of cosmetology service revenue
- Return of rental revenues
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of ~~(123.10)~~ (**135.52**) FTE Students from 20/21 Super Blended Count
 - Un-audited February 2021 Count = ~~3,156.00~~ **3,140**
 - Estimated October 2021 Count = ~~3,095.00~~ **3,083**
 - Current ~~3,156.00~~ **3,140**
 - less ~~(304)~~ (**297**) current 12th graders
 - plus 190 estimated incoming kindergarten students
 - plus 50 net gain in SOC students

Warren Woods Enrollment History Summary



- Foundation of ~~\$8,340.89~~ **\$8,353.89** per pupil ~~\$82~~ **\$95** increase from 20/21
- Elimination of Section 11d One-time \$66 per pupil increase for 20/21
- ~~Includes proposed new Declining Enrollment Stability Support Payment \$719K~~
- MPSERS Offset 147a(1) Funding Continues
- MPSERS Normal Offset 147a(2) increased to offset a normal rate increase of 0.02% of payroll used to offset the assumed rate of return decreasing from 7.05% to 6.8%
- Increase in MPSERS UAAL 147c(1) Stabilization Payment to offset the increase in the rate from 14.51% to 15.05% of payroll
- Maintains Bilingual Education funding
- Maintains MDE Early Literacy Grant funding
- Maintains CTE Per Pupil Incentive Payments
- Maintains Sec. 51f Special Education Cost Reimbursement
- ~~Maintains~~ **Increase in** Sec. 31a At-Risk Funding ~~at current level~~

- Reduced CTE Added Cost Funding due to 20/21 program declines
- Maintains Sec. 107 Adult Ed Funding
- Maintains GSRP Pre-School Funding at current level
- Eliminated CTE Early Middle College funding

- Maintains current federal funding levels for Title I, II, IV, IDEA, Perkins and WIOA
- Removal of Macomb County Technology funding, MAISA Connectivity, MAISA Device Rebate program, Sec 103(2) District Covid Relief funding, and ESSER I funding
- Includes estimated remaining GEER Funding and Coronavirus Relief Funding from 20/21
- **Includes \$1.1 Million of ESSER II funding**

- Maintains same level of Special Education Milleage from the MISD
- ~~Maintains same level of~~ **Increase in** County-wide Enhancement Milleage funding
- Increase in SMTEC admin cost reimbursement from consortium districts

- **Expenses**
 - Teaching Staff Changes
 - Teachers who were granted additional step movement as a result of the November 2020 wage reopener moved to higher salary step for all of 21/22
 - Other Salaries remain at 2020/2021 rates pending negotiations
 - Teaching positions added due to Covid-19 remain in budget
 - Recall of two cosmetology teachers from layoff
 - **7 Teacher Retirement/Resignations and Replacements**
 - **3 Teachers with advanced degree lane changes**
 - Support Group salaries
 - **New AFT/Special Education Parapro Contract Changes included**
 - **Additional Briarwood CI parapro position added**
 - **Increased hours for Pinewood VI/Inclusion parapro position**
 - **3 Special Education Paraprofessional Retirement/Resignations**
 - **AFSCME & Teamsters** Salaries remain at 20/21 levels pending negotiations
 - **1 APA Retirement/Replacement**
 - Removed additional mid-day Covid-19 related cleaning hours
 - Bus Driver salaries based on full year of in-person instruction
 - Restored all auditorium staffing

- Administrator salaries built at 2020/2021 rates
- Eliminated furlough days for 12-month employees that were administered in 20/21
- **Added New Instructional Technology Coach position**
- Dedicated building subs remain through December 2021
- Dock Days restored
- **Filling of vacant positions (Payroll, Pupil Accounting, Maint. Specialist)**
- **Increase in substitute rates**
- Retirement rates based on 15.05% UAAL Rate and 28.23% “capped rate” for a total rate increase of 0.56%
- Health Insurance Cap Increases
 - 3.3% Increase in cap on July 1, 2021 for non-teachers
 - ~~3.0%~~ **3.7%** Increase in the cap on January 1, 2022 for teachers
- ~~Estimated 3%~~ **23.5%** increase in life insurance and **0%** LTD rates for non-teachers
- ~~Estimated 3% increase~~ **29.9% decrease** in Dental and **0%** Vision rates for non-teachers
- ~~Estimated 3%~~ **15%** increase in Property Casualty Insurance
- ~~Estimated 3%~~ **0%** increase for vehicle and bus insurance
- **48.7% Reduction in worker’s compensation premiums**
- Eliminated corresponding Covid related purchases to match revenue reduction
- Larger than normal summer school programming to address learning loss from pandemic learning
- Restored cosmetology supply budget for Cos I
- Student internet service continues to be provided for the 21/22 school year
- Restored cost of High School NWEA testing
- Restored field trip and athletic transportation costs
- **Kids Read Now, Digital Footprints and Units of Study purchases**
- Textbooks Adoptions for 21/22 currently included
 - Elementary phonics resources - \$50,000
 - Elementary math adoption - \$300,000

WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2021-2022

BUDGET RECOMMENDATION

Presented to Board of Education, June 28, 2021

Operating Mills Levied = Non-Homestead 16.9660 / Commercial Personal 4.9660

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,293,150	3,340,700	3,296,318	(44,382)
STATE SOURCES	28,385,063	29,741,094	29,019,769	(721,325)
FEDERAL SOURCES	1,444,994	3,119,009	3,176,621	57,612
OTHER TRANSACTIONS	<u>1,264,590</u>	<u>2,614,172</u>	<u>2,621,999</u>	<u>7,827</u>
TOTAL REVENUES	34,387,797	38,814,975	38,114,707	(700,268)

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,981,380	18,236,194	18,935,045	698,851
ADDED NEEDS	4,488,396	4,501,219	5,087,029	585,810
ADULT & CONTINUING ED.	<u>266,220</u>	<u>329,873</u>	<u>323,985</u>	<u>(5,888)</u>
TOTAL INSTRUCTION	20,735,996	23,067,286	24,346,059	1,278,773
SUPPORT SERVICES:				
PUPIL SERVICES	2,739,573	3,172,496	3,452,350	279,854
INST. STAFF SERVICES	1,562,807	1,273,612	1,872,903	599,291
GENERAL ADMINISTRATION	480,742	496,040	525,626	29,586
SCHOOL ADMINISTRATION	2,059,113	2,156,833	2,167,537	10,704
BUSINESS SERVICES	576,111	556,215	633,803	77,588
OPERATIONS/MAINTENANCE	3,675,673	4,093,518	4,115,651	22,133
PUPIL TRANSPORTATION	605,755	617,572	696,116	78,544
CENTRAL SERVICES	1,005,951	1,100,389	1,231,598	131,209
ATHLETIC ACTIVITIES/OTHER SUPP	548,767	639,186	654,409	15,223
COMMUNITY SERVICES	425,532	428,606	446,181	17,575
TOTAL SUPPORT	<u>13,680,024</u>	<u>14,534,467</u>	<u>15,796,174</u>	<u>1,261,707</u>
TOTAL EXPENDITURES	34,416,020	37,601,753	40,142,233	2,540,480
Other Uses - Transfers Net	(137,861)	(454,685)	(99,648)	355,037

EQUITY IMPLICATIONS			
NET OPERATIONS	(166,084)	758,537	(2,127,174)
BEGINNING EQUITY	<u>9,049,977</u>	<u>8,883,893</u>	<u>9,642,430</u>
ENDING EQUITY	8,883,893	9,642,430	7,515,256

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,661,904	1,652,568	1,671,882	19,314
OTHER TRANSFERS	<u>3,039,099</u>	<u>2,799,021</u>	<u>2,963,000</u>	<u>163,979</u>
TOTAL REVENUES	4,701,003	4,451,589	4,634,882	183,293

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,515,480	2,371,757	2,419,389	47,632
EMPLOYEE BENEFITS	1,638,984	1,607,397	1,668,328	60,931
PURCHASED SERVICES	14,336	9,702	26,050	16,348
SUPPLIES & MATERIALS	35,433	34,850	37,410	2,560
CAPITAL OUTLAY	0	4,295	0	(4,295)
OTHER COSTS/TRANSFERS	<u>496,769</u>	<u>423,588</u>	<u>483,705</u>	<u>60,117</u>
TOTAL EXPENDITURES	4,701,003	4,451,589	4,634,882	183,293

	2019-20	2020-21	2021-22	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
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 FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	761,912	521,782	553,750	31,968
STATE REVENUE	71,949	72,390	62,253	(10,137)
FOOD SALES	4,139	0	0	0
FEDERAL REVENUE	0	79,340	0	(79,340)
INCOMING TRANSFERS	6,039	3,780	0	(3,780)
TOTAL REVENUES	844,039	677,292	616,003	(61,289)

EXPENDITURES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	784,776	641,523	660,275	18,752
PURCHASED SERVICES	28,017	22,042	32,010	9,968
SUPPLIES & MATERIALS	18,449	4,700	17,500	12,800
CAPITAL OUTLAY	1,461	2,313	0	(2,313)
FIELD TRIPS & OTHER EXP.	4,740	13,350	3,500	(9,850)
TOTAL EXPENDITURES	837,443	683,928	713,285	29,357

OTHER FINANCING:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	6,596	(6,636)	(97,282)	
BEGINNING EQUITY	40	6,636	0	
ENDING EQUITY	6,636	0	(97,282)	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2019-2020	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
REVENUES:				
LOCAL (MERCHANDISE SALES)	30,749	2,782	36,500	33,718
OTHER REVENUES	<u>98</u>	<u>25</u>	<u>50</u>	<u>25</u>
TOTAL REVENUES	30,847	2,807	36,550	33,743

	2019-2020	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	23,646	2,575	30,000	27,425
WRITE OFF OF DONATED ITEMS	1,595	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>615</u>	<u>50</u>	<u>650</u>	<u>600</u>
TOTAL EXPENDITURES	25,856	2,625	30,650	28,025

	2019-2020	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	4,991	182	5,900	
BEGINNING EQUITY	<u>16,151</u>	<u>21,142</u>	<u>21,324</u>	
ENDING EQUITY	21,142	21,324	27,224	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	261,426	35,137	120,100	84,963
STATE SOURCES	97,734	119,936	100,172	(19,764)
FEDERAL (inc. Commodities)	1,260,596	1,343,189	1,593,875	250,686
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,619,756	1,498,262	1,814,147	315,885

EXPENDITURES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	621,285	566,617	649,405	82,788
PURCHASED SERVICES	37,810	19,409	63,374	43,965
SUPPLIES & OTHER	711,952	648,264	869,367	221,103
CAPITAL IMPROVEMENTS	163,780	126,125	83,000	(43,125)
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>120,000</u>	<u>45,000</u>
TOTAL EXPENDITURES	1,609,827	1,435,415	1,785,146	349,731

OTHER FINANCING:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	9,929	62,847	29,001
BEGINNING EQUITY	<u>786,232</u>	<u>796,161</u>	<u>859,008</u>
ENDING EQUITY	796,161	859,008	888,009

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	424,597	169,500	450,000	280,500
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	424,597	169,500	450,000	280,500

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	460,975	190,000	450,000	260,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	460,975	190,000	450,000	260,000

	2019-20	2020-21	2021-22	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(36,378)	(20,500)	0
BEGINNING EQUITY	<u>469,586</u>	<u>433,208</u>	<u>412,708</u>
ENDING EQUITY	<u>433,208</u>	<u>412,708</u>	<u>412,708</u>

WARREN WOODS PUBLIC SCHOOLS

Unrestricted Capital Projects Fund FY 2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	750	5,460	0	(5,460)
OTHER TRANSFERS	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>(250,000)</u>
TOTAL REVENUES	750	255,460	0	(255,460)

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	59,246	0	85,000	85,000
OTHER COSTS/TRANSFERS	<u>0</u>	<u>272</u>	<u>0</u>	<u>(272)</u>
TOTAL EXPENDITURES	59,246	272	85,000	84,728

	2019-20	2020-21	2021-22	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(58,496)	255,188	(85,000)
BEGINNING EQUITY	<u>301,649</u>	<u>243,153</u>	<u>498,341</u>
ENDING EQUITY	243,153	498,341	413,341

WARREN WOODS PUBLIC SCHOOLS

2018 BOND ISSUE FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	100,909	1,380	300	(1,080)
USF/E-RATE	48,981	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	149,890	1,380	300	(1,080)

EXPENDITURES:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	96,927	97,081	199,597	102,516
SITE IMPROVEMENTS	1,026,254	241,346	0	(241,346)
ARCHITECTURE	113,543	40,360	0	(40,360)
BUILDING IMPROVEMENTS	7,181,015	1,020,594	240,787	(779,807)
OTHER FEES AND COSTS	3,398	0	0	0
TOTAL EXPENDITURES	8,421,137	1,399,381	440,384	(958,997)

OTHER FINANCING:	2019-20	2020-21	2021-22	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(8,271,247)	(1,398,001)	(440,084)
BEGINNING EQUITY	<u>10,417,095</u>	<u>2,145,848</u>	<u>747,847</u>
ENDING EQUITY	2,145,848	747,847	307,763

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	411	20,390	1,200	(19,190)
PROCEEDS FROM BONDS	17,797,953	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	17,798,364	20,390	1,200	(19,190)

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	0	0
SITE IMPROVEMENTS	0	1,071,281	126,377	(944,904)
ARCHITECTURE	0	426,893	107,755	(319,138)
BUILDING IMPROVEMENTS	0	2,836,968	5,821,335	2,984,367
OTHER FEES AND COSTS	<u>132,991</u>	<u>1,508</u>	<u>1,200</u>	<u>(308)</u>
TOTAL EXPENDITURES	132,991	4,336,650	6,056,667	1,720,017

	2019-20	2020-21	2021-22	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	17,665,373	(4,316,260)	(6,055,467)	
BEGINNING EQUITY	<u>0</u>	<u>17,665,373</u>	<u>13,349,113</u>	
ENDING EQUITY	17,665,373	13,349,113	7,293,646	