

2022-2023 Original Budget Assumptions - June 27, 2022

Assumptions Used

- Revenue

- ~~16.7160~~ **16.1889** Mills of Non-Homestead tax levy and ~~4.7160~~ **4.1889** Mills of Commercial Personal tax levy with ~~0.2500~~ **0.7771** additional Mills of Headlee roll back and a ~~3.0%~~ **10.41%** increase in property values
 - Total loss of funding (~~\$264,802~~) (**\$447,785**) or ~~\$90.91/pp~~ **\$157.09/pp**
 - Additional loss of (~~\$57,769~~) (**\$221,142**) from 21/22 to 22/23

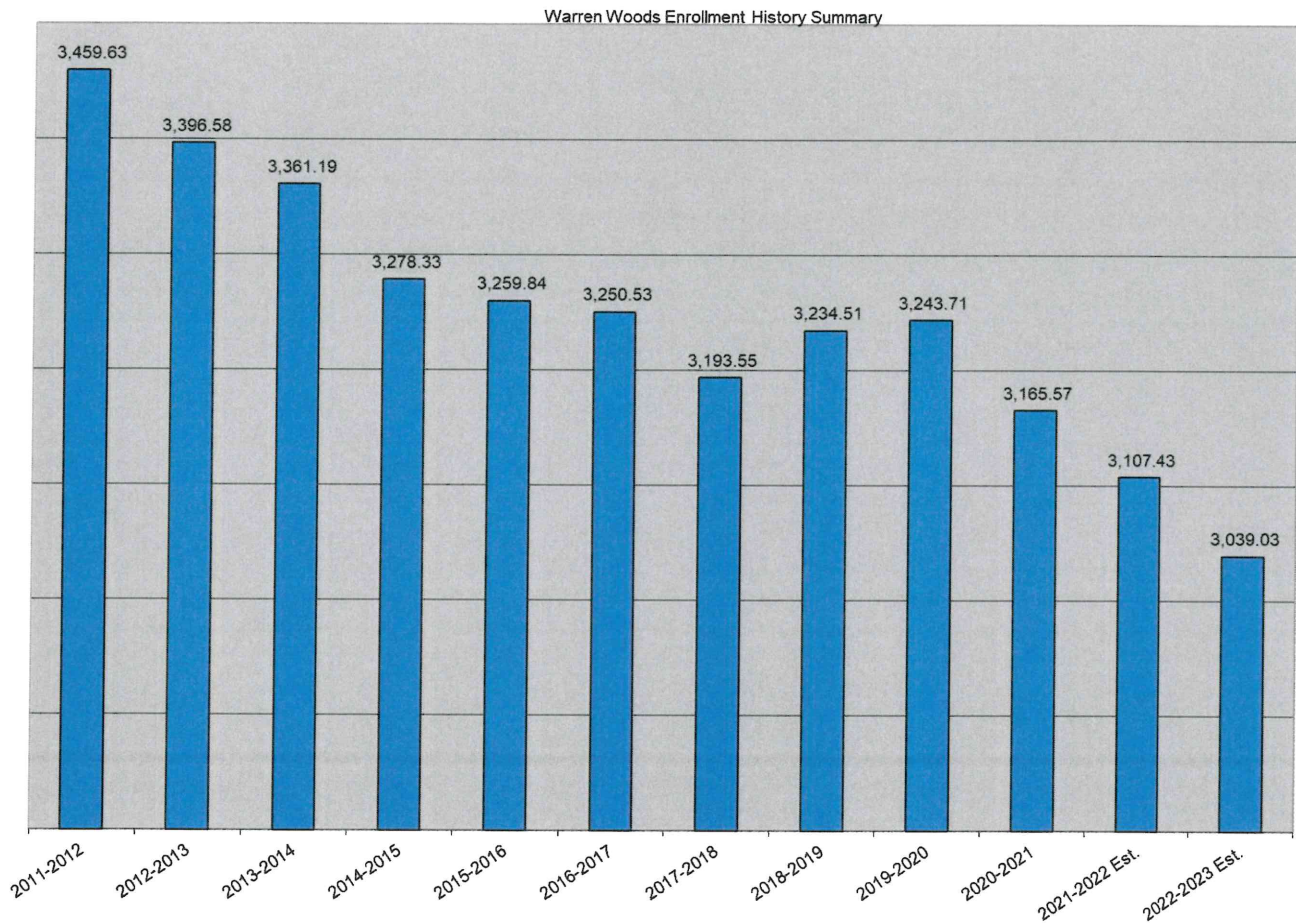
Using 2022 Macomb County Taxable Values from May 2022			
Non Rollback			Rollback
Personal Commercial	39,786,810	Personal Commercial	39,786,810
X 6 Mills	238,721	X 4.1889 Mills	166,663
Non-Homestead Taxable Valuation	207,458,236	Non-Homestead Taxable Valuation	207,458,236
x 18 mills	3,734,248	x 16.1889 mills	3,358,521
Total Collected Locally	3,972,969	Total Collected Locally	3,525,184
	Roll Back	(447,786)	

- Increase in earnings on investments



- Foundation of ~~\$9,000~~ **\$9,100** per pupil ~~\$300~~ **\$400** increase from 21/22

- Count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of ~~(69.21)~~ **(68.40)** 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



- 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

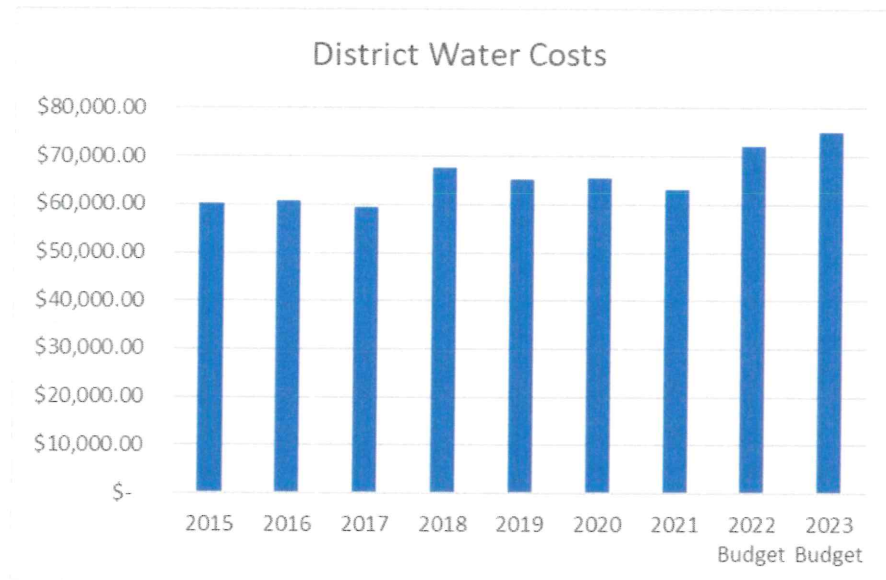
- Maintains current federal funding levels for Title I, II, IV, IDEA, Perkins and WIOA
- Removal of ESSER II State Equalization Funds, GEER Funds, Coronavirus Relief Funds, GEER II 23C Funds, ARP IDEA and ARP GSRP Funds.
- Includes estimated ESSER II Funds, ESSER III Funds as approved by MDE and ESSER II 23b (2b) Credit Recovery Funds
- Maintains same level of Special Education Millage from the MISD
- ~~Maintains same level of~~ **Increase in** County-wide Enhancement Millage funding

- **Expenses**

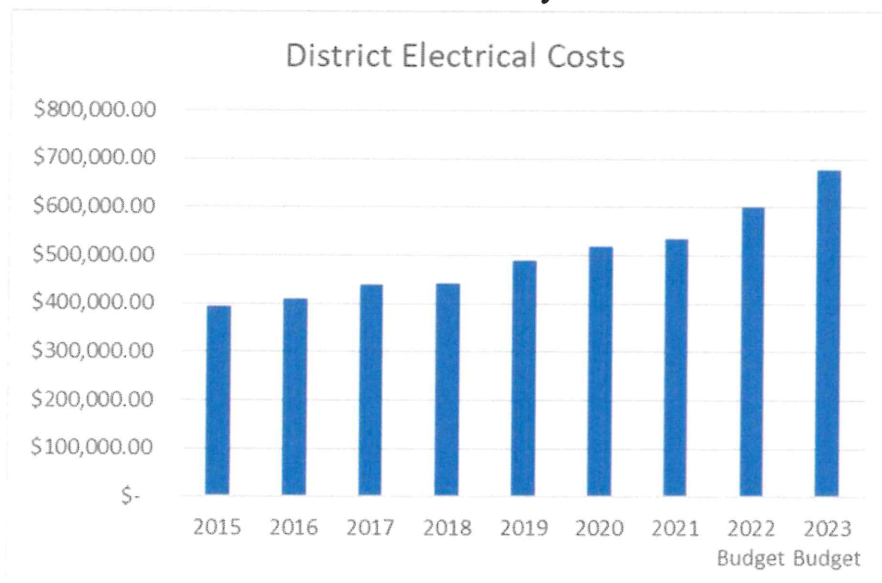
- Teaching Staff Changes
 - Salaries remain at 2021/2022 rates pending negotiations
 - Off-Schedule payments removed
 - Full Year Elementary Math Coach (Title I)
 - Additional Elementary Positions remain (ESSER III)
 - Additional Social Workers and Nurses for full year (Gen. Fund)
 - Instructional Technology Position to remain but move to K-12 (ESSER III)
 - New Secondary Math Coach Position (ESSER III)
 - New Secondary Instructional Coach Position (ESSER III)
 - **Recall of Cos teacher from layoff due to a retirement**
 - **(1.5 FTE) Less high school teaching positions based on student enrollment/course requests**
 - **0.4 FTE Additional CTE teaching positions based on student course requests**
 - **Replacement WWMS CI teacher hired to replace a resignation**
 - **Replacement Elem. Social Worker hired to replace termination**
- Support Group salaries
 - AFT, AFSCME & Teamsters Step movement and scheduled changes 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~~)
- **(2.0 FTE) Less central office support positions due to restructuring**
- 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%~~ **0%** increase in life insurance and ~~2%~~ **0%** LTD rates for non-teachers
- ~~Estimated 3%~~ **19.8%** increase in Dental and ~~3%~~ **0%** Vision rates for non-teachers
 - **Dental two-year Covid-19 renewal average = 10.1% Decrease**
- Estimated 3% increase in Property Casualty Insurance
- **\$10,000 Cyber Insurance deductible buy down**
- Estimated 1% increase for vehicle and bus insurance
- ~~Estimated 5%~~ **8.64%** increase in worker's compensation premiums

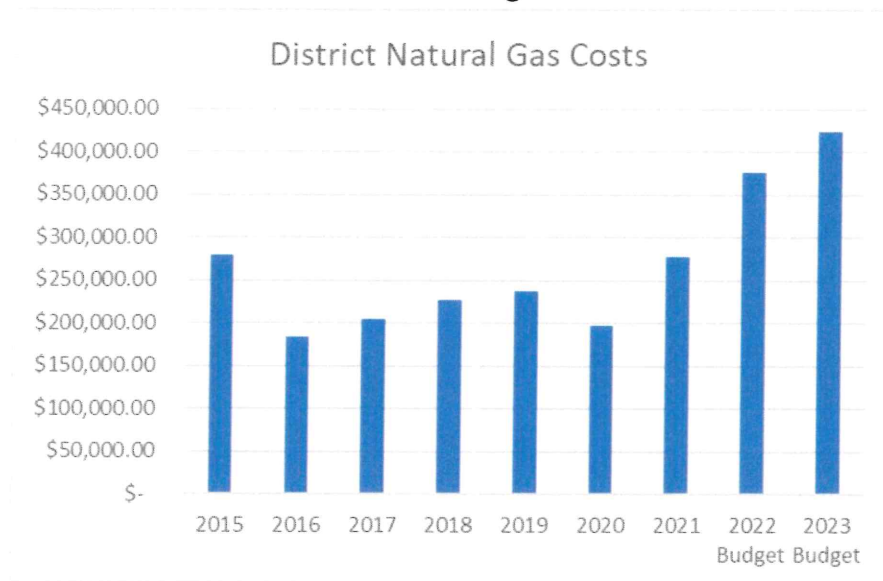
- Estimated 5% increase in water rates



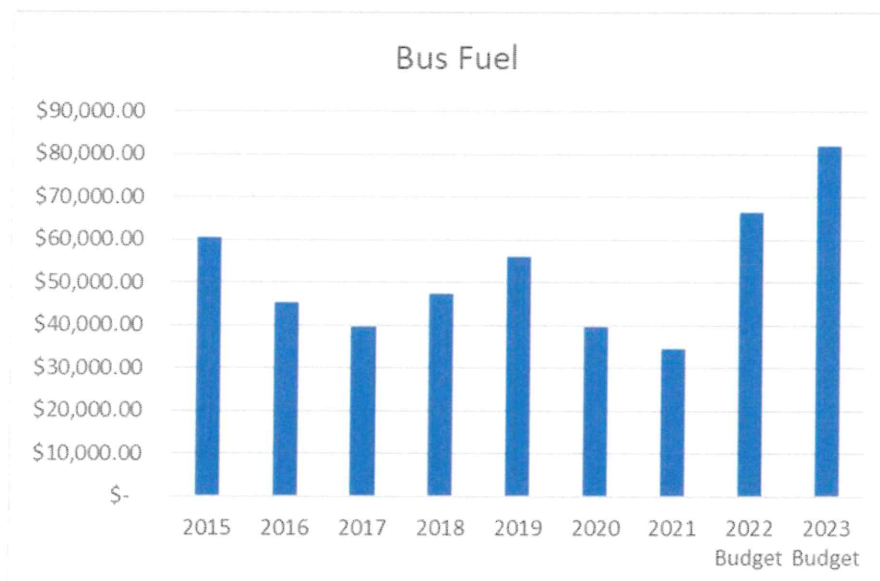
- Estimated 13% increase in electricity rates



- Estimated 13% increase in heating fuel rates



- Estimated ~~12%~~ 23% increase in bus fuel



- **Increase in building operation supply budgets**
- **Increase in bus repair parts and supplies**
- New Lawn Services Contract
- Eliminated corresponding COVID related purchases and salaries/programs to match revenue reduction
- Larger than normal summer school programming 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
- **Increased Warren PD overtime costs for athletic event coverage**
- **MAC increase in athletic official pay rates**
- **Update of school security site assessment plan**

	2021/2022 Final Budget	2022/2023 Original Budget
Total Revenues	\$41,323,321	\$41,904,961
Total Expenses	\$41,463,039	\$42,972,273
Current Year Deficit	(\$139,718)	(\$1,067,312)
Beginning Fund Balance	\$10,481,078	\$10,341,360
Ending Fund Balance	\$10,341,360	\$9,274,048

WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2022-2023

BUDGET FORECAST

Presented to Board of Education, June 27, 2022

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

	2020-21	2021-22	2022-2023	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,339,941	3,583,138	3,761,049	177,911
STATE SOURCES	29,700,027	31,537,040	31,875,155	338,115
FEDERAL SOURCES	3,058,860	3,478,750	3,529,856	51,106
OTHER TRANSACTIONS	<u>2,609,796</u>	<u>2,724,393</u>	<u>2,738,901</u>	<u>14,508</u>
TOTAL REVENUES	38,708,624	41,323,321	41,904,961	581,640

	2020-21	2021-22	2022-2023	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	17,981,175	19,008,742	19,430,620	421,878
ADDED NEEDS	4,424,247	5,221,794	5,315,325	93,531
ADULT & CONTINUING ED.	296,106	318,929	322,379	3,450
TOTAL INSTRUCTION	22,701,528	24,549,465	25,068,324	518,859
SUPPORT SERVICES:				
PUPIL SERVICES	3,120,252	3,966,691	4,101,788	135,097
INST. STAFF SERVICES	1,220,755	1,913,971	2,438,734	524,763
GENERAL ADMINISTRATION	483,443	523,408	543,999	20,591
SCHOOL ADMINISTRATION	2,123,563	2,176,211	2,204,902	28,691
BUSINESS SERVICES	515,946	540,660	558,442	17,782
OPERATIONS/MAINTENANCE	3,883,699	4,251,180	4,549,132	297,952
PUPIL TRANSPORTATION	571,007	707,142	753,993	46,851
CENTRAL SERVICES	1,059,714	1,267,370	1,316,902	49,532
ATHLETIC ACTIVITIES/OTHER SUPP	604,852	655,627	690,010	34,383
COMMUNITY SERVICES	414,144	456,148	437,087	(19,061)
TOTAL SUPPORT	<u>13,997,375</u>	<u>16,458,408</u>	<u>17,594,989</u>	<u>1,136,581</u>
TOTAL EXPENDITURES	36,698,903	41,007,873	42,663,313	1,655,440
Other Uses - Transfers Net	(412,536)	(455,166)	(308,960)	146,206

EQUITY IMPLICATIONS			
NET OPERATIONS	1,597,185	(139,718)	(1,067,312)
BEGINNING EQUITY	<u>8,883,893</u>	<u>10,481,078</u>	<u>10,341,360</u>
ENDING EQUITY	10,481,078	10,341,360	9,274,048

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,652,568	1,671,944	1,798,703	126,759
OTHER TRANSFERS	<u>2,787,000</u>	<u>2,953,021</u>	<u>2,993,000</u>	<u>39,979</u>
TOTAL REVENUES	4,439,568	4,624,965	4,791,703	166,738

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,353,109	2,346,600	2,436,973	90,373
EMPLOYEE BENEFITS	1,580,195	1,589,171	1,779,345	190,174
PURCHASED SERVICES	7,578	14,900	35,150	20,250
SUPPLIES & MATERIALS	28,653	46,372	35,990	(10,382)
CAPITAL OUTLAY	4,295	0	0	0
OTHER COSTS/TRANSFERS	<u>465,737</u>	<u>627,922</u>	<u>504,245</u>	<u>(123,677)</u>
TOTAL EXPENDITURES	4,439,568	4,624,965	4,791,703	166,738

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	0	0	0
BEGINNING EQUITY	0	0	0	0
ENDING EQUITY	0	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	531,014	802,620	815,500	12,880
STATE REVENUE	72,390	58,546	90,239	31,693
FOOD SALES	0	0	0	0
FEDERAL REVENUE	79,340	281,938	259,859	(22,079)
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	682,744	1,143,104	1,165,598	22,494

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	627,120	854,715	888,723	34,008
PURCHASED SERVICES	21,530	29,615	37,150	7,535
SUPPLIES & MATERIALS	2,949	22,688	19,000	(3,688)
CAPITAL OUTLAY	2,313	8,722	9,000	278
FIELD TRIPS & OTHER EXP.	<u>12,900</u>	<u>4,000</u>	<u>5,500</u>	<u>1,500</u>
TOTAL EXPENDITURES	666,812	919,740	959,373	39,633

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	75,000	0	(75,000)
GENERAL FUND	0	25,000	25,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	15,932	123,364	181,225	
BEGINNING EQUITY	<u>6,636</u>	<u>22,568</u>	<u>145,932</u>	
ENDING EQUITY	<u>22,568</u>	<u>145,932</u>	<u>327,157</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (MERCHANDISE SALES)	2,782	43,091	37,500	(5,591)
OTHER REVENUES	<u>25</u>	<u>39</u>	<u>75</u>	<u>36</u>
TOTAL REVENUES	2,807	43,130	37,575	(5,555)

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
COST OF GOODS SOLD	2,573	35,650	36,000	350
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>21</u>	<u>650</u>	<u>650</u>	<u>0</u>
TOTAL EXPENDITURES	2,594	36,300	36,650	350

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	213	6,830	925	
BEGINNING EQUITY	<u>21,142</u>	<u>21,355</u>	<u>28,185</u>	
ENDING EQUITY	21,355	28,185	29,110	

**WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2022-2023**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	36,858	117,670	209,626	91,956
STATE SOURCES	119,935	100,219	113,720	13,501
FEDERAL (inc. Commodities)	1,327,839	2,570,123	2,181,055	(389,068)
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,484,632	2,788,012	2,504,401	(283,611)

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	563,926	634,421	683,816	49,395
PURCHASED SERVICES	15,196	75,259	53,350	(21,909)
SUPPLIES & OTHER	581,321	1,161,509	1,219,622	58,113
CAPITAL IMPROVEMENTS	100,400	156,251	574,910	418,659
INDIRECT COSTS	<u>75,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,335,843	2,147,440	2,651,698	504,258

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	148,789	640,572	(147,297)	
BEGINNING EQUITY	<u>796,161</u>	<u>944,950</u>	<u>1,585,522</u>	
ENDING EQUITY	944,950	1,585,522	1,438,225	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

REVENUES:	2020-21 AUDITED	2021-22 FINAL	2022-23 ORIGINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	188,242	360,000	450,000	90,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	188,242	360,000	450,000	90,000

EXPENDITURES:	2020-21 AUDITED	2021-22 FINAL	2022-23 ORIGINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	197,213	400,000	450,000	50,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	197,213	400,000	450,000	50,000

OTHER FINANCING:	2020-21 AUDITED	2021-22 FINAL	2022-23 ORIGINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(8,971)	(40,000)	0
BEGINNING EQUITY	<u>433,208</u>	<u>424,237</u>	<u>384,237</u>
ENDING EQUITY	<u>424,237</u>	<u>384,237</u>	<u>384,237</u>

WARREN WOODS PUBLIC SCHOOLS

Unrestricted Capital Projects Fund FY 2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	5,460	54,137	0	(54,137)
OTHER TRANSFERS	<u>250,000</u>	<u>600,000</u>	<u>250,000</u>	<u>(350,000)</u>
TOTAL REVENUES	255,460	654,137	250,000	(404,137)

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	0	76,751	120,000	43,249
OTHER COSTS/TRANSFERS	<u>272</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	272	76,751	120,000	43,249

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	255,188	577,386	130,000
BEGINNING EQUITY	<u>243,153</u>	<u>498,341</u>	<u>1,075,727</u>
ENDING EQUITY	498,341	1,075,727	1,205,727

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2022-2023**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	1,379	700	150	(550)
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	1,379	700	150	(550)

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	97,081	197,432	0	(197,432)
SITE IMPROVEMENTS	191,937	40,728	0	(40,728)
ARCHITECTURE	40,358	20,800	5,200	(15,600)
BUILDING IMPROVEMENTS	632,047	664,853	257,184	(407,669)
OTHER FEES AND COSTS	0	457	0	(457)
TOTAL EXPENDITURES	961,423	924,270	262,384	(661,886)

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(960,044)	(923,570)	(262,234)
BEGINNING EQUITY	<u>2,145,848</u>	<u>1,185,804</u>	<u>262,234</u>
ENDING EQUITY	1,185,804	262,234	0

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2020-21	2021-22	2022-23	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	20,613	11,000	11,000	0
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	20,613	11,000	11,000	0

	2020-21	2021-22	2022-23	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	100,000	100,000
SITE IMPROVEMENTS	757,004	518,415	0	(518,415)
ARCHITECTURE	389,339	83,018	8,403	(74,615)
BUILDING IMPROVEMENTS	2,651,221	6,233,129	1,879,334	(4,353,795)
OTHER FEES AND COSTS	<u>1,508</u>	<u>544</u>	<u>1,500</u>	<u>956</u>
TOTAL EXPENDITURES	3,799,072	6,835,106	1,989,237	(4,845,869)

	2020-21	2021-22	2022-23	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(3,778,459)	(6,824,106)	(1,978,237)
BEGINNING EQUITY	<u>17,665,373</u>	<u>13,886,914</u>	<u>7,062,808</u>
ENDING EQUITY	13,886,914	7,062,808	5,084,571