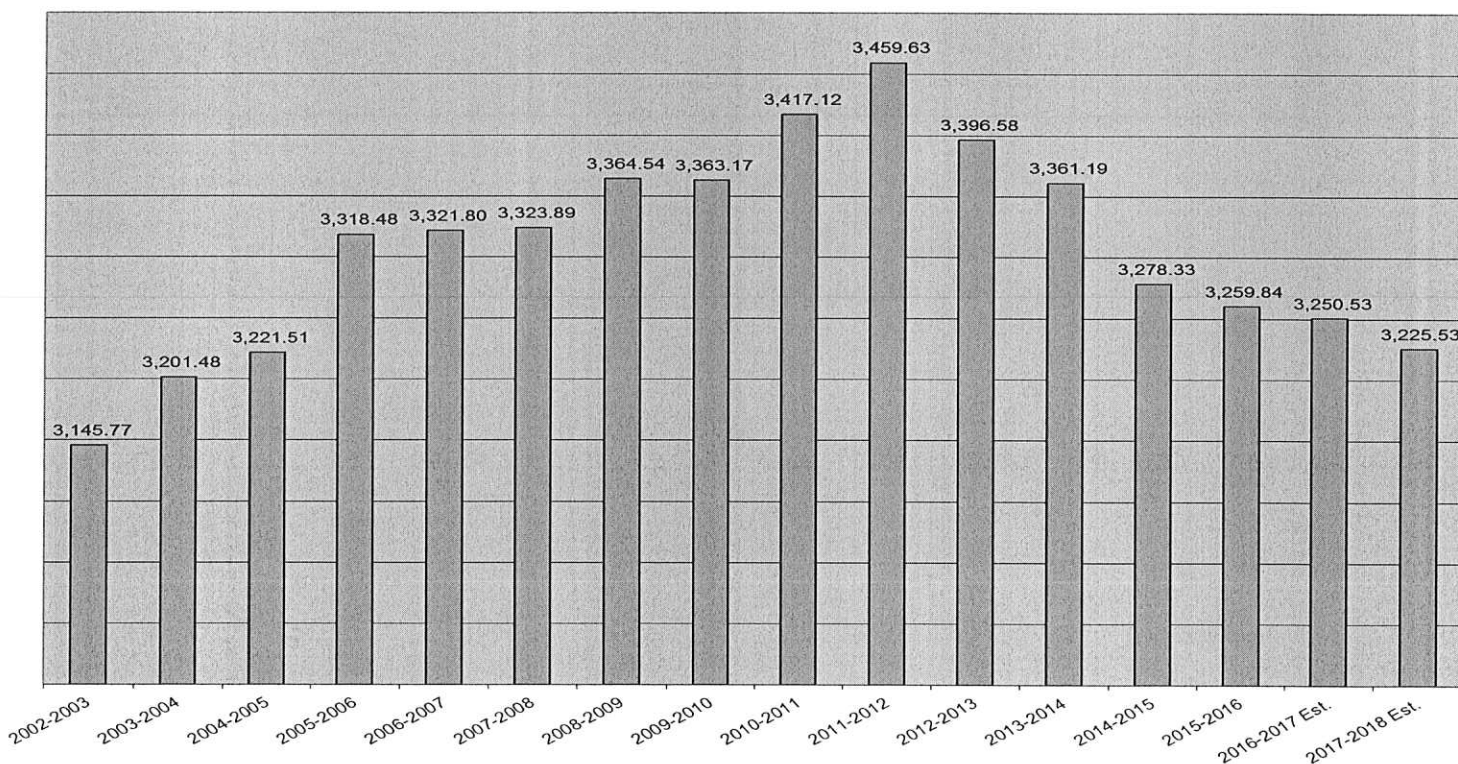


2017-2018 Original Budget Assumptions – As of June 27, 2017

Assumptions Used

- Revenue
 - ~~17.7408~~ **17.7846** Mills of Non-Homestead tax levy and ~~5.7408~~ **5.7846** Mills of Commercial Personal tax levy with an additional ~~0.1296~~ **0.0858** Mills of Headlee roll back and a **1.28%** increase in property values
 - Total loss of funding (~~\$45,920~~) (**\$37,329**) or ~~\$15.14/pp~~ **\$12.29/pp**
 - Foundation of \$7,916.89 per pupil \$9/pp increase from 16/17
 - Count funding formula based on 10% of previous February count and 90% of current fall count
 - Decrease of 25.00 FTE Students from 16/17 Blended Count
 - ~~Estimated Un-Audited February 2017 Count = 3,247.18~~ **3,237.58**
 - ~~Estimated October 2017 Count = 3,215.61~~ **3,224.19**

Warren Woods Enrollment History Summary



- MPSERS Set-Aside Funding Continues
- MPSERS UAAL Stabilization Payment increased from 11.70% to ~~12.00%~~ **11.32%**
- Elimination of Technology Infrastructure Incentive Funds
- Estimated Grant Changes and Carry Over funds from 16/17
- Elimination of new MDE Early Literacy Grant funding
- Elimination of one time local grants (Bosch, MACUL, MSGCU, Meemic, etc...)
- **Continued State investment in CTE Added Cost funding**

- Stable **Reduced** Federal Funding through ESSA and the new administration
- **Increase in Balance of Trade Tuition payments from other CTE Districts based on student course selections**
- Expenses
 - Teaching Staff Changes
 - ½ Step increase on salary schedules
 - Off Schedule Payments for teachers on top step of salary schedules
 - Positions vacated during 16/17 and filled with a substitute staffed for 17/18
 - **1 Less Pinewood 5th Grade based on student counts**
 - **1 FTE Teacher on Parental Leave for 17/18**
 - **0.5 FTE Less HS/CTE Positions due to enrollment and course selections**
 - **3.0 FTE Retirements/Resignations**
 - Dock Days restored
 - **Increase in Substitute Teacher pay rates**
 - Adjusted for Minimum Wage Increase effective January 1, 2018
 - Retirement rates based on ~~12.00%~~ **11.32%** UAAL Rate and ~~0.06%~~ **0.62%** increase in the normal rate
 - 3.3% Increase to the Health Insurance Caps
 - **24.4% Reduction in Workers Compensation Premiums**
 - ~~Support Group~~ **AFSCME and Teamsters** salaries remain at 16/17 levels pending negotiations
 - 1.0 FTE Additional Paraprofessional positions
 - **Special Education Paraprofessional contract changes**
 - **2 APA Retirements**
 - **1 Bus Driver Retirement**
 - Replacement of Computer Lab and TPC computers at Westwood Elementary
 - ½ of the cost to purchase New Band Uniforms
 - Increase in Bilingual Tutor costs
 - \$13,239 Decrease in Energy Bond Transfers
 - Elimination of 16/17 Transfer to Building and Site Fund for WWT tunnel project
 - ~~No Textbooks Adoptions for 17/18~~ **New Elementary STEM Materials**

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education, June 27, 2017

Operating Mills Levied = Non-Homestead 17.7846 / Commercial Personal 5.7846

	2015-16	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
LOCAL SOURCES	2,984,004	3,077,239	3,012,250	(64,989)
STATE SOURCES	26,723,384	26,964,304	26,727,709	(236,595)
FEDERAL SOURCES	1,476,741	1,532,107	1,668,147	136,040
OTHER TRANSACTIONS	<u>851,702</u>	<u>858,775</u>	<u>904,645</u>	<u>45,870</u>
TOTAL REVENUES	32,035,831	32,432,425	32,312,751	(119,674)

	2015-16	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,378,058	15,353,723	16,163,039	809,316
ADDED NEEDS	2,865,296	3,223,621	3,415,186	191,565
ADULT & CONTINUING ED.	<u>263,059</u>	<u>267,044</u>	<u>318,704</u>	<u>51,660</u>
TOTAL INSTRUCTION	18,506,413	18,844,388	19,896,929	1,052,541
SUPPORT SERVICES:				
PUPIL SERVICES	2,642,814	2,722,630	2,828,221	105,591
INST. STAFF SERVICES	1,391,435	1,524,837	1,637,851	113,014
GENERAL ADMINISTRATION	460,744	466,181	515,040	48,859
SCHOOL ADMINISTRATION	2,045,700	2,067,247	2,124,204	56,957
BUSINESS SERVICES	614,045	657,123	666,307	9,184
OPERATIONS/MAINTENANCE	3,403,102	3,522,761	3,716,969	194,208
PUPIL TRANSPORTATION	648,920	669,891	729,733	59,842
CENTRAL SERVICES	741,769	810,841	858,058	47,217
ATHLETIC ACTIVITIES/OTHER SUPP	522,025	572,789	585,240	12,451
COMMUNITY SERVICES	383,638	393,415	396,449	3,034
TOTAL SUPPORT	<u>12,854,192</u>	<u>13,407,715</u>	<u>14,058,072</u>	<u>650,357</u>
TOTAL EXPENDITURES	31,360,605	32,252,103	33,955,001	1,702,898
Other Uses - Transfers Net	(185,811)	(278,114)	(17,723)	260,391

EQUITY IMPLICATIONS			
NET OPERATIONS	489,415	(97,792)	(1,659,973)
BEGINNING EQUITY	<u>7,505,129</u>	<u>7,994,544</u>	<u>7,896,752</u>
ENDING EQUITY	7,994,544	7,896,752	6,236,779

WARREN WOODS PUBLIC SCHOOLS

SPECIAL EDUCATION CENTER PROGRAM FY 2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2017

	2015-16	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
STATE SOURCES	1,642,301	1,678,722	1,676,051	(2,671)
OTHER TRANSFERS	<u>3,116,774</u>	<u>3,136,863</u>	<u>3,392,917</u>	<u>256,054</u>
TOTAL REVENUES	4,759,075	4,815,585	5,068,968	253,383

	2015-16	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
SALARIES	2,493,808	2,518,856	2,550,022	31,166
EMPLOYEE BENEFITS	1,542,417	1,592,305	1,676,197	83,892
PURCHASED SERVICES	69,731	115,376	105,700	(9,676)
SUPPLIES & MATERIALS	28,548	35,298	39,530	4,232
CAPITAL OUTLAY	33,324	9,400	108,962	99,562
OTHER COSTS/TRANSFERS	<u>591,246</u>	<u>544,350</u>	<u>588,557</u>	<u>44,207</u>
TOTAL EXPENDITURES	4,759,075	4,815,585	5,068,968	253,383

	2015-16	2016-17	2017-18	INCREASE
OTHER FINANCING:	AUDITED	FINAL	PROPOSED 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	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2017

	2015-16	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	855,917	1,043,942	1,043,942	0
STATE REVENUE	54,025	51,202	61,685	10,483
FOOD SALES	<u>4,573</u>	<u>4,760</u>	<u>4,760</u>	<u>0</u>
TOTAL REVENUES	914,515	1,099,904	1,110,387	10,483

	2015-16	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
SALARIES & FRINGES	740,962	809,059	833,781	24,722
PURCHASED SERVICES	29,613	34,105	34,335	230
SUPPLIES & MATERIALS	35,450	33,800	33,750	(50)
CAPITAL OUTLAY	885	2,000	7,750	5,750
FIELD TRIPS & OTHER EXP.	<u>7,184</u>	<u>12,220</u>	<u>13,000</u>	<u>780</u>
TOTAL EXPENDITURES	814,094	891,184	922,616	31,432

	2015-16	2016-17	2017-18	INCREASE
OTHER FINANCING:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	346,899	0	0	0
GENERAL FUND	25,000	25,000	25,000	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(271,478)	183,720	162,771
BEGINNING EQUITY	<u>448,512</u>	<u>177,034</u>	<u>360,754</u>
ENDING EQUITY	<u>177,034</u>	<u>360,754</u>	<u>523,525</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2017

REVENUES:	2015-16 AUDITED	2016-17 FINAL	2017-18 PROPOSED ORIGINAL	INCREASE (DECREASE)
LOCAL (MERCHANDISE SALES)	6,419	8,872	9,000	128
OTHER REVENUES	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	6,422	8,872	9,000	128

EXPENDITURES:	2015-16 AUDITED	2016-17 FINAL	2017-18 PROPOSED ORIGINAL	INCREASE (DECREASE)
COST OF GOODS SOLD	13,081	8,372	8,500	128
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>195</u>	<u>460</u>	<u>500</u>	<u>40</u>
TOTAL EXPENDITURES	13,276	8,832	9,000	168

OTHER FINANCING:	2015-16 AUDITED	2016-17 FINAL	2016-17 PROPOSED AMENDED	INCREASE (DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	6,854	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	40	0
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>40</u>
ENDING EQUITY	<u>0</u>	<u>40</u>	<u>40</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: FOOD SERVICE FY2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2017

	2015-16	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	449,026	439,233	466,200	26,967
STATE SOURCES	94,383	104,906	101,179	(3,727)
FEDERAL (inc. Commodities)	1,111,525	1,141,721	1,144,060	2,339
INCOMING TRANSFERS	53,122	47,313	41,300	(6,013)
TOTAL REVENUES	1,708,056	1,733,173	1,752,739	19,566

	2015-16	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
SALARIES & FRINGES	680,815	657,779	650,661	(7,118)
PURCHASED SERVICES	19,904	44,805	37,355	(7,450)
SUPPLIES & OTHER	787,528	858,903	898,420	39,517
CAPITAL IMPROVEMENTS	47,039	49,191	231,000	181,809
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,610,286	1,685,678	1,892,436	206,758

	2015-16	2016-17	2017-18	INCREASE
OTHER FINANCING:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	97,770	47,495	(139,697)
BEGINNING EQUITY	<u>434,193</u>	<u>531,963</u>	<u>579,458</u>
ENDING EQUITY	<u>531,963</u>	<u>579,458</u>	<u>439,761</u>

WARREN WOODS PUBLIC SCHOOLS

Unrestricted Capital Projects Fund FY 2017-2018

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2017

	2015-16	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
LOCAL SOURCES	310	0	0	0
SALE OF ASSETS	5,920	6,000	0	(6,000)
OTHER TRANSFERS	<u>509,899</u>	<u>203,650</u>	<u>0</u>	<u>(203,650)</u>
TOTAL REVENUES	516,129	209,650	0	(209,650)

	2015-16	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	82,317	91,740	0	(91,740)
CAPITAL OUTLAY	429,600	368,182	58,223	(309,959)
OTHER COSTS/TRANSFERS	<u>4,877</u>	<u>26,350</u>	<u>0</u>	<u>(26,350)</u>
TOTAL EXPENDITURES	516,794	486,272	58,223	(428,049)

	2015-16	2016-17	2017-18	INCREASE
OTHER FINANCING:	AUDITED	FINAL	PROPOSED ORIGINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(665)	(276,622)	(58,223)
BEGINNING EQUITY	<u>335,510</u>	<u>334,845</u>	<u>58,223</u>
ENDING EQUITY	<u>334,845</u>	<u>58,223</u>	<u>0</u>