

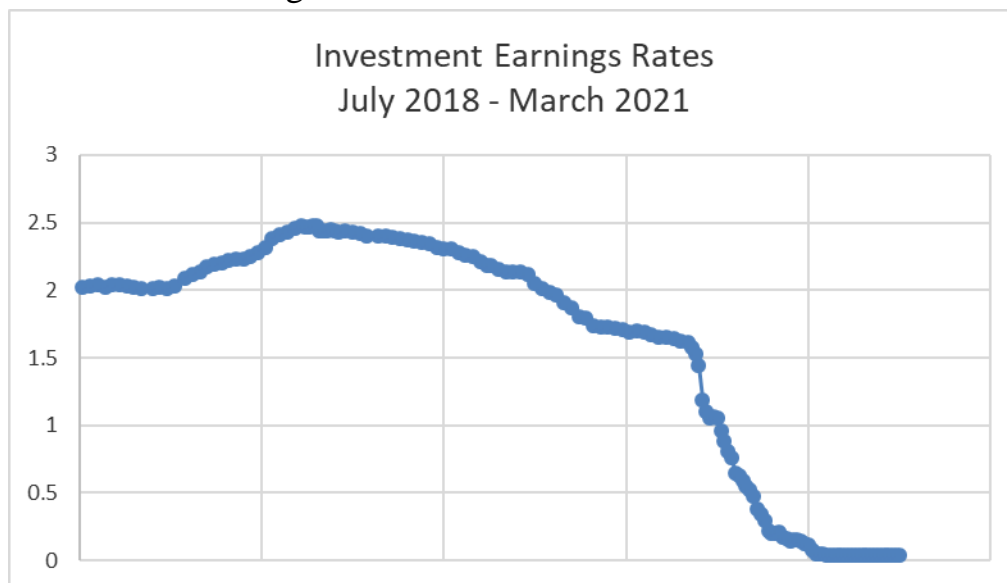
## 2021-2022 Budget Forecast – As of March 16, 2021

### Assumptions Used

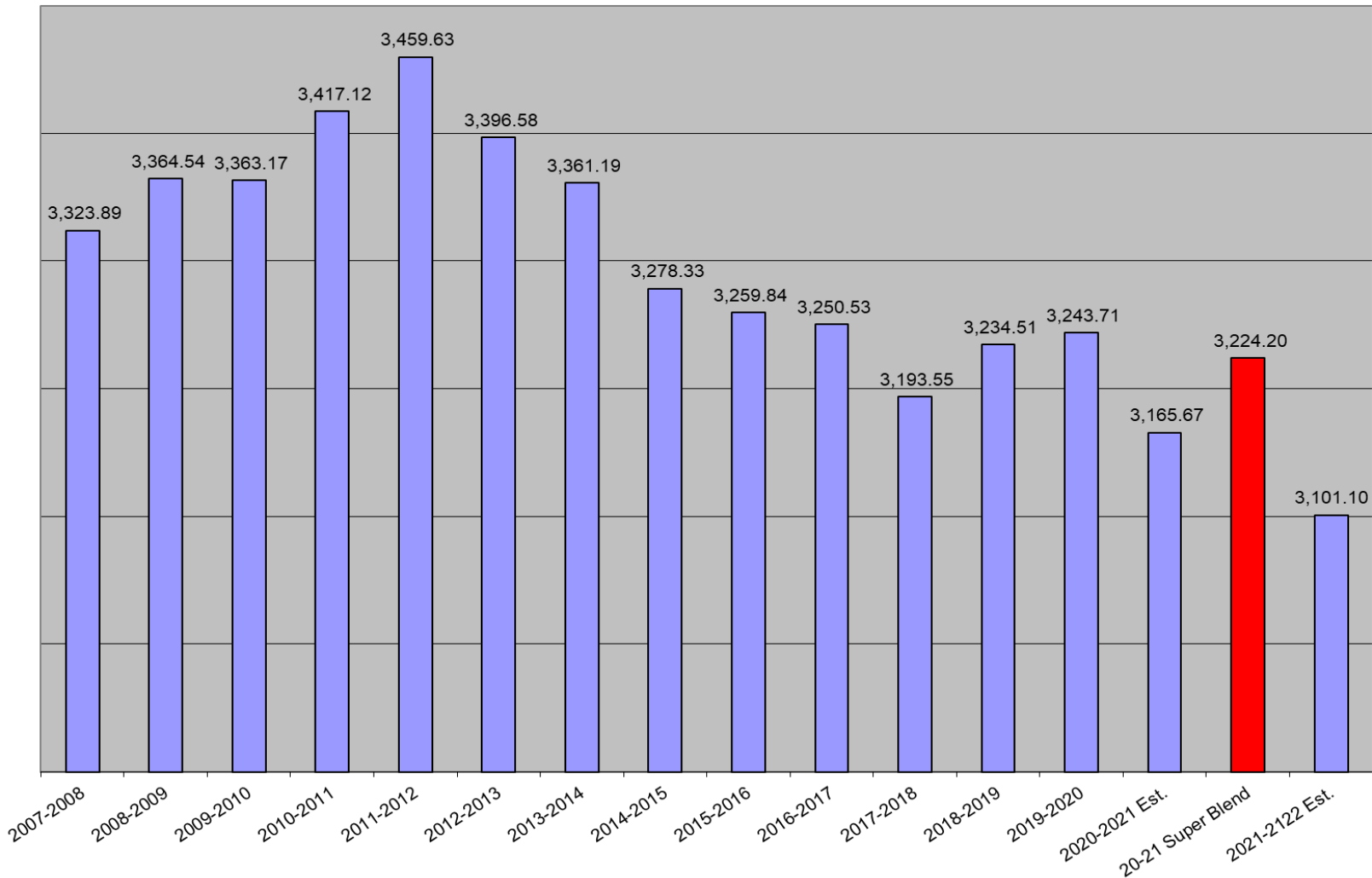
- **Revenue**

- 17.0546 Mills of Non-Homestead tax levy and 5.0546 Mills of Commercial Personal tax levy with 0.1576 additional Mills of Headlee roll back and a 2% increase in property values
  - Total loss of funding (\$197,082) or \$65.12/pp
  - Additional loss (\$36,074) of from 20/21 to 21/22

- Decrease in Earning on Investments



# Warren Woods Enrollment History Summary



- Foundation of \$8,340.89 per pupil \$82 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 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
  
- Maintains same level of Special Education Milleage from the MISD
- Maintains same level of 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
- Support Group salaries
  - Salaries remain at 20/21 levels pending negotiations
  - 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
- Dedicated building subs remain through December 2021
- Dock Days restored
- 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% Increase in the cap on January 1, 2022 for teachers

- Estimated 3% increase in life insurance and LTD rates
- Estimated 3% increase in Dental and Vision rates
- Estimated 3% increase in Property Casualty Insurance
- Estimated 3% increase for vehicle and bus insurance
- 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
- 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 FORECAST

Presented to Board of Education, April 12, 2021

Operating Mills Levied = Non-Homestead **17.0546** / Commercial Personal **5.0546**

	2019-20	2020-21	2021-22	INCREASE
REVENUES:	AUDITED	AMENDED	FORECAST BUDGET	(DECREASE)
LOCAL SOURCES	3,293,150	3,266,314	3,369,849	103,535
STATE SOURCES	28,385,063	29,784,555	29,425,686	(358,869)
FEDERAL SOURCES	1,444,994	3,141,004	2,055,441	(1,085,563)
OTHER TRANSACTIONS	<u>1,264,590</u>	<u>2,587,914</u>	<u>2,519,099</u>	<u>(68,815)</u>
<b>TOTAL REVENUES</b>	<b>34,387,797</b>	<b>38,779,787</b>	<b>37,370,075</b>	<b>(1,409,712)</b>

	2019-20	2020-21	2021-22	INCREASE
EXPENDITURES:	AUDITED	AMENDED	FORECAST BUDGET	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	15,981,380	18,610,781	18,825,696	214,915
ADDED NEEDS	4,488,396	4,614,323	4,869,772	255,449
ADULT & CONTINUING ED.	<u>266,220</u>	<u>332,151</u>	<u>322,968</u>	<u>(9,183)</u>
<b>TOTAL INSTRUCTION</b>	<b>20,735,996</b>	<b>23,557,255</b>	<b>24,018,436</b>	<b>461,181</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	2,739,573	3,234,198	3,340,814	106,616
INST. STAFF SERVICES	1,562,807	1,412,559	1,518,850	106,291
GENERAL ADMINISTRATION	480,742	522,273	525,434	3,161
SCHOOL ADMINISTRATION	2,059,113	2,171,789	2,201,350	29,561
BUSINESS SERVICES	576,111	612,375	656,538	44,163
OPERATIONS/MAINTENANCE	3,675,673	4,224,835	4,100,499	(124,336)
PUPIL TRANSPORTATION	605,755	635,025	697,817	62,792
CENTRAL SERVICES	1,005,951	1,176,450	1,207,461	31,011
ATHLETIC ACTIVITIES/OTHER SUPP	548,767	645,743	655,179	9,436
COMMUNITY SERVICES	425,532	440,080	442,288	2,208
<b>TOTAL SUPPORT</b>	<b><u>13,680,024</u></b>	<b><u>15,075,327</u></b>	<b><u>15,346,230</u></b>	<b><u>270,903</u></b>
<b>TOTAL EXPENDITURES</b>	<b>34,416,020</b>	<b>38,632,582</b>	<b>39,364,666</b>	<b>732,084</b>
Other Uses - Transfers Net	(137,861)	(364,535)	(138,162)	226,373

EQUITY IMPLICATIONS			
NET OPERATIONS	(166,084)	(217,330)	(2,132,753)
BEGINNING EQUITY	<u>9,049,977</u>	<u>8,883,893</u>	<u>8,666,563</u>
ENDING EQUITY	<u>8,883,893</u>	<u>8,666,563</u>	<u>6,533,810</u>