

2020-2021 Budget Forecast – As of June 8, 2020

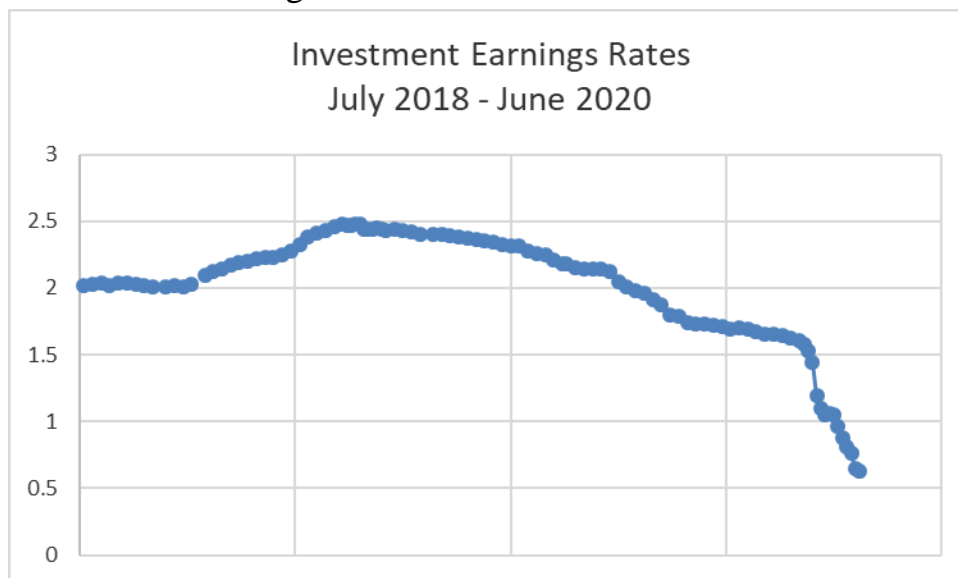
Assumptions Used

- Overall Budget Forecast Assumes return to normal district operations on July 1st

- Revenue

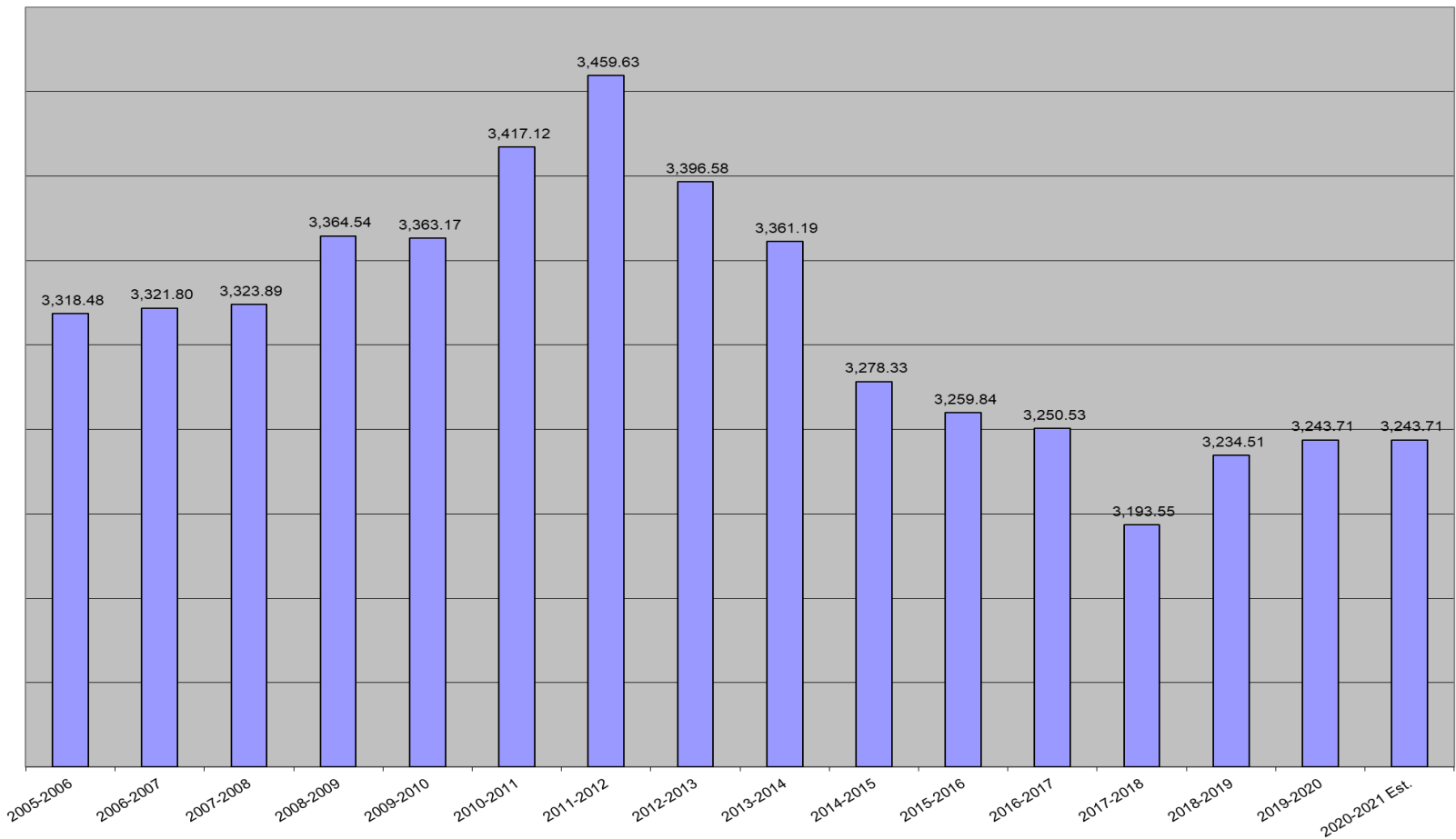
- ~~17.5028~~ **17.2122 Mills** of Non-Homestead tax levy and ~~5.5028~~ **5.2122 Mills** of Commercial Personal tax levy with ~~no~~ **0.2906** additional Mills of Headlee roll back and a ~~0%~~ **4.9%** increase in property values
 - Total loss of funding (~~\$96,466~~) or ~~\$31.68/pp~~ **(\$150,290) or \$49.37/pp**
 - ~~No~~ **(\$55,439)** additional loss of from 19/20 to 20/21

- Decrease in Earning on Investments

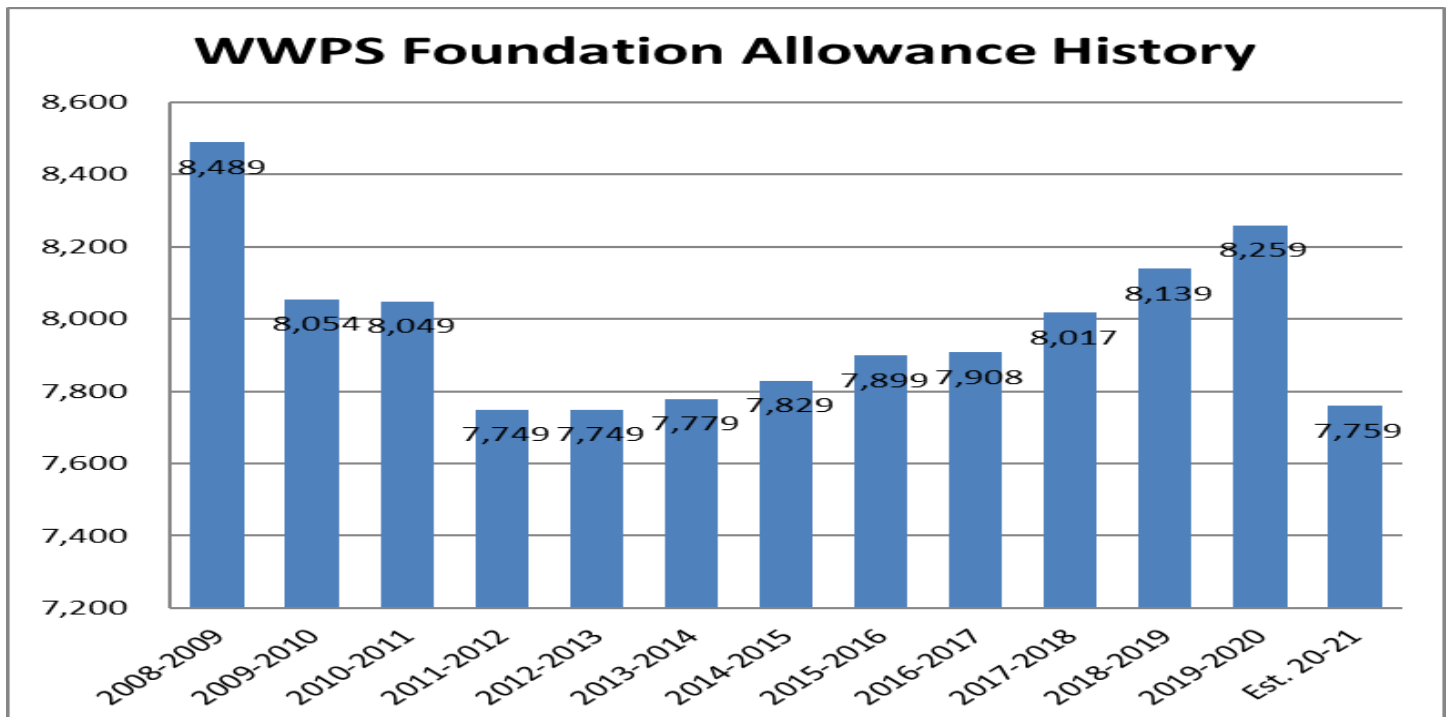


- Student count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of 0.00 FTE Students from 19/20 Blended Count
 - Un-audited February 2020 Count = 3,218.87
 - Estimated October 2020 Count = 3,246.47

Warren Woods Enrollment History Summary



- Foundation of ~~\$8,258.89~~ **\$7,758.89** per pupil \$0/pp increase **(\$500)/pp decrease** from 19/20



- MPSERS Offset 147a(1) Funding Continues
- MPSERS Normal Offset 147a(2) maintained despite a normal rate increase of 0.71% of payroll 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 12.41% to 14.51% 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 to first began in 19/20
- Maintains Sec. 31a At-Risk Funding at current level
- Maintains CTE Added Cost Funding at current level
- Maintains Sec. 107 Adult Ed Funding
- Maintains GSRP Pre-School Funding at current level
- All Federal Funding maintained at current levels
- Larger than normal Carry Over funds from 19/20 because grants weren't able to be fully expensed due to the shut down of in-person instruction in mid-March
- Maintains same level of Special Education Milleage from the MISD
- Includes new County-wide Enhancement Milleage funding
- Increase in IAM staffing reimbursement due to employing 2 staff members for an entire year
- **Increase in SMTEC Balance of Trade Tuition Payments**

- **Expenses**

- Teaching Staff Changes
 - Salaries remain at 2019/2020 rates pending negotiations
 - Positions vacated during 19/20 and filled with a substitute for 20/21
 - **1 Elementary Teacher Retirement**
 - ~~Same number of positions as 19/20 budget~~
 - **(1.0) FTE Less Elementary Teaching Positions**
 - **(0.3) FTE MS Teaching Decrease**
 - **(0.3) FTE WWT Teaching Decrease**
 - **(0.2) FTE EHS Teaching Decrease**
 - **(0.98) FTE Resource Room Decrease**

- **1.91 FTE increase in Elementary Reading Recovery and LLI Support**
- **0.4 FTE Addition of WWMS ELL Support**
- **0.2 FTE Addition of WWT ELL Support**
- **1.0 FTE WWMS Cognitively Impaired Teaching Increase**
- **0.75 FTE Teacher Consultant Increase**
- Support Group salaries
 - Step movement and schedule changes based on collective bargaining agreements
 - **(1.0) FTE Less Elementary Special Education Paraprofessional**
 - **Reduced hours to ECSC Special Education Paraprofessional position**
 - **1.0 FTE Additional WWMS CI Special Education Parapro position**
 - **1 Administrative Professional Assistant Retirement**
 - **1 Secondary Building Engineer Retirement**
 - **Reduced summer custodial help**
- Administrator salaries built at 2019/2020 rates
- Dock Days restored
- Retirement rates based on 14.51% UAAL Rate and 28.21% “capped rate” for a total rate increase of 2.81%
- Health Insurance Cap Increases
 - 2.0% Increase in cap on July 1, 2020 for non-teachers
 - 3.3% Increase in the cap on January 1, 2021 for teachers
- ~~Estimated 2%~~ No increase in life insurance and LTD rates
- ~~Estimated 5%~~ 11.3% increase in Dental and No increase Vision rates
- Minimum wage increases on January 1, 2021
- Estimated 2% increase in Property Casualty Insurance
- No Increase for vehicle and bus insurance
- Estimated 2% increase in natural gas rates
- Estimated 2% increase in electricity rates
- Textbooks Adoptions for 20/21 currently included
 - Elementary phonics resources - \$50,000
 - Elementary math adoption - \$300,000
 - **WWT AP US History and AP Statistics Textbook purchases**
- **Eliminated old Data Center Maintenance Agreement due to Bond**
- **Reduced classroom technology replacement budget due to Bond**
- **Eliminate replacement of computer lab equipment due to Bond**

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2020-2021

BUDGET FORECAST

Presented to Board of Education, June 8, 2020

Operating Mills Levied = Non-Homestead **17.2122** / Commercial Personal **5.2122**

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	AMENDED #2	June 8th Forecast	(DECREASE)
LOCAL SOURCES	3,300,125	3,448,791	3,272,013	(176,778)
STATE SOURCES	28,129,744	28,903,208	27,958,782	(944,426)
FEDERAL SOURCES	1,503,204	1,501,490	1,605,253	103,763
OTHER TRANSACTIONS	<u>904,274</u>	<u>1,241,152</u>	<u>2,672,174</u>	<u>1,431,022</u>
TOTAL REVENUES	33,837,347	35,094,641	35,508,222	413,581

	2017-18	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	AMENDED #2	June 8th Forecast	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,672,148	16,214,533	17,152,414	937,881
ADDED NEEDS	3,812,786	4,609,426	4,996,492	387,066
ADULT & CONTINUING ED.	<u>276,781</u>	<u>284,731</u>	<u>323,013</u>	<u>38,282</u>
TOTAL INSTRUCTION	19,761,715	21,108,690	22,471,919	1,363,229
SUPPORT SERVICES:				
PUPIL SERVICES	2,748,870	2,783,045	3,084,679	301,634
INST. STAFF SERVICES	1,526,172	1,731,807	1,665,005	(66,802)
GENERAL ADMINISTRATION	454,982	541,464	528,834	(12,630)
SCHOOL ADMINISTRATION	2,086,834	2,123,941	2,157,324	33,383
BUSINESS SERVICES	610,282	641,812	653,879	12,067
OPERATIONS/MAINTENANCE	3,563,543	3,878,426	3,879,670	1,244
PUPIL TRANSPORTATION	591,396	663,157	697,105	33,948
CENTRAL SERVICES	908,080	1,121,501	1,157,834	36,333
ATHLETIC ACTIVITIES/OTHER SUPP	604,906	635,909	647,048	11,139
COMMUNITY SERVICES	508,513	434,285	421,514	(12,771)
TOTAL SUPPORT	<u>13,603,578</u>	<u>14,555,347</u>	<u>14,892,892</u>	<u>337,545</u>
TOTAL EXPENDITURES	33,365,293	35,664,037	37,364,811	1,700,774
Other Uses - Transfers Net	(198,771)	(139,873)	(168,495)	(28,622)

EQUITY IMPLICATIONS			
NET OPERATIONS	273,283	(709,269)	(2,025,084)
BEGINNING EQUITY	<u>8,776,694</u>	<u>9,049,977</u>	<u>8,340,708</u>
ENDING EQUITY	9,049,977	8,340,708	6,315,624