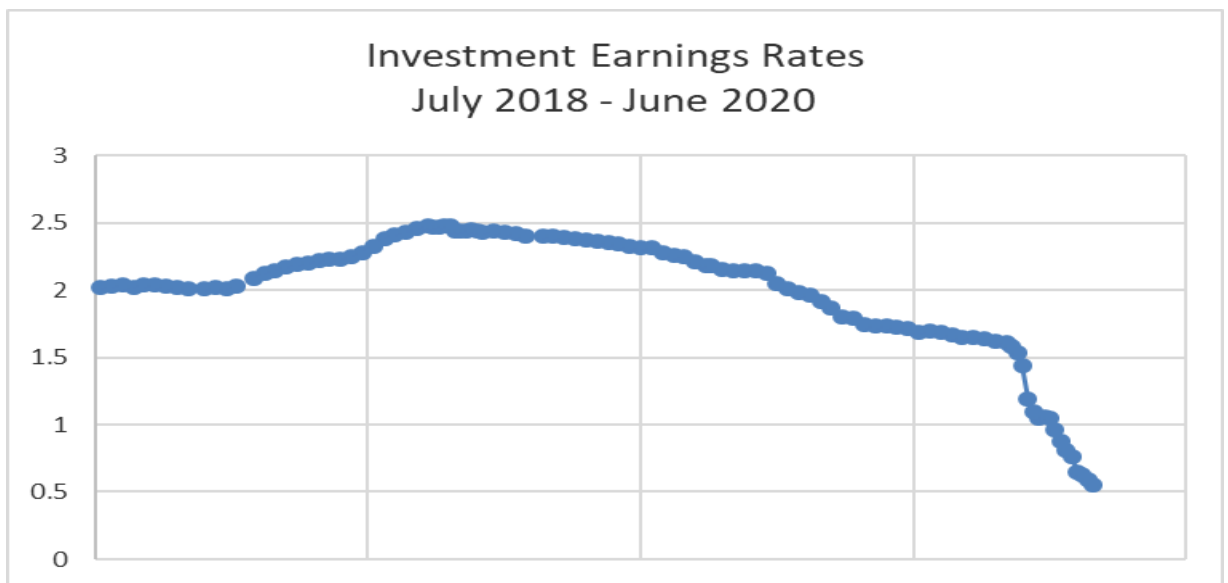


2020-2021 Original Budget Forecast

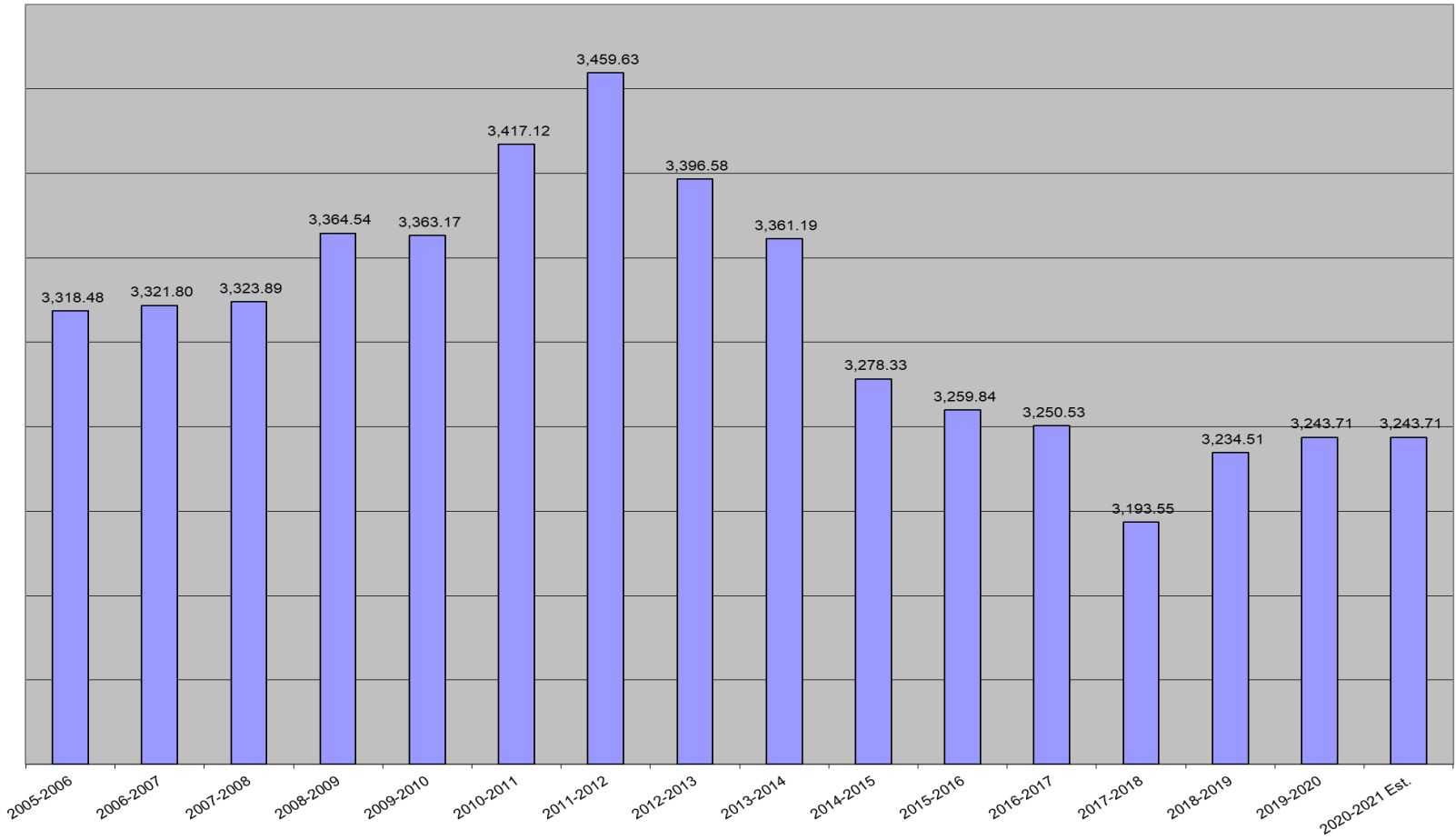
Assumptions Used

- 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

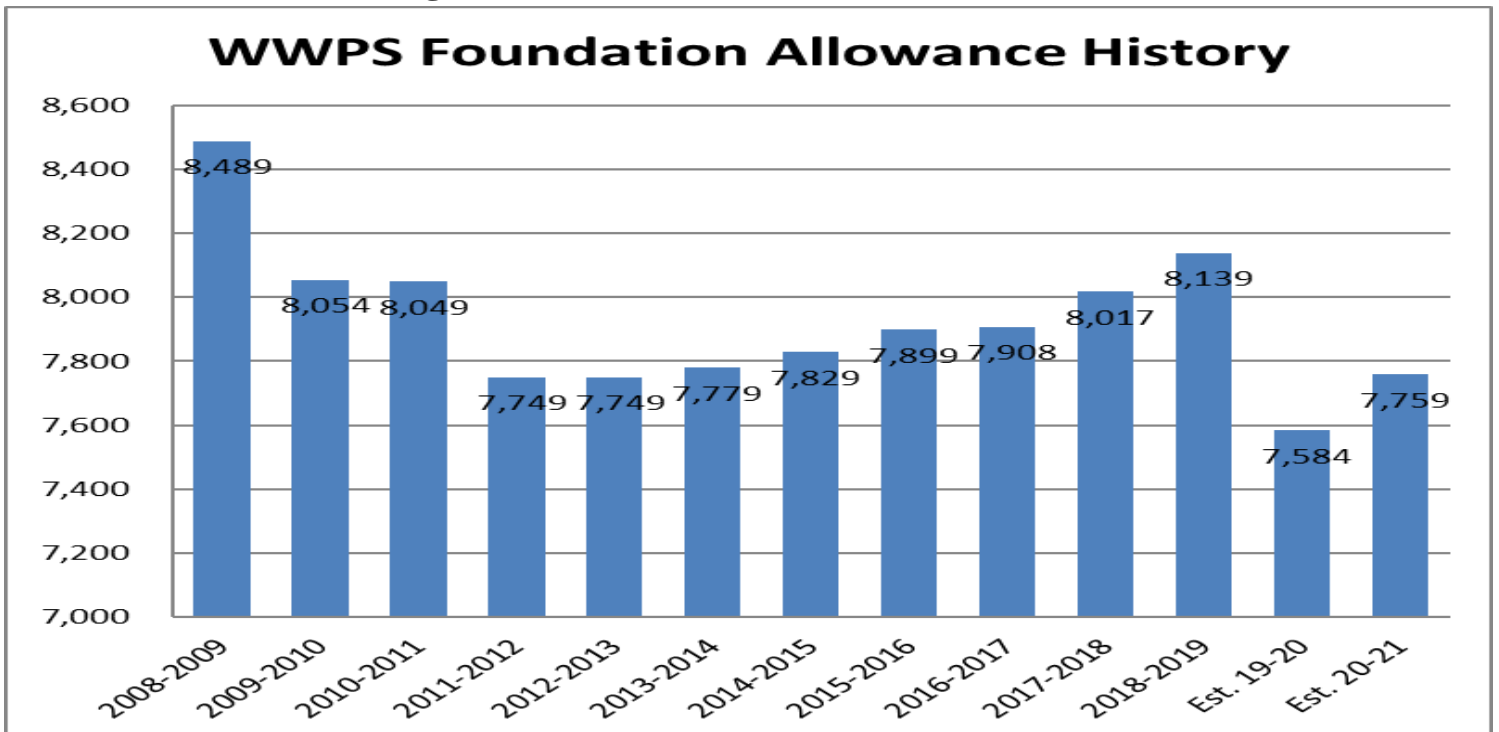


- Student count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of 0.00 FTE Students from 19/20 Blended Count
 - Un-audited February 2020 Count = 3,218.87
 - Estimated October 2020 Count = 3,246.47

Warren Woods Enrollment History Summary



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



- 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
- **Added CARES COVID Relief Funding at \$12/pp**
- **Added Federal Elem & Secondary School Emergency Relief Funding**
- 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

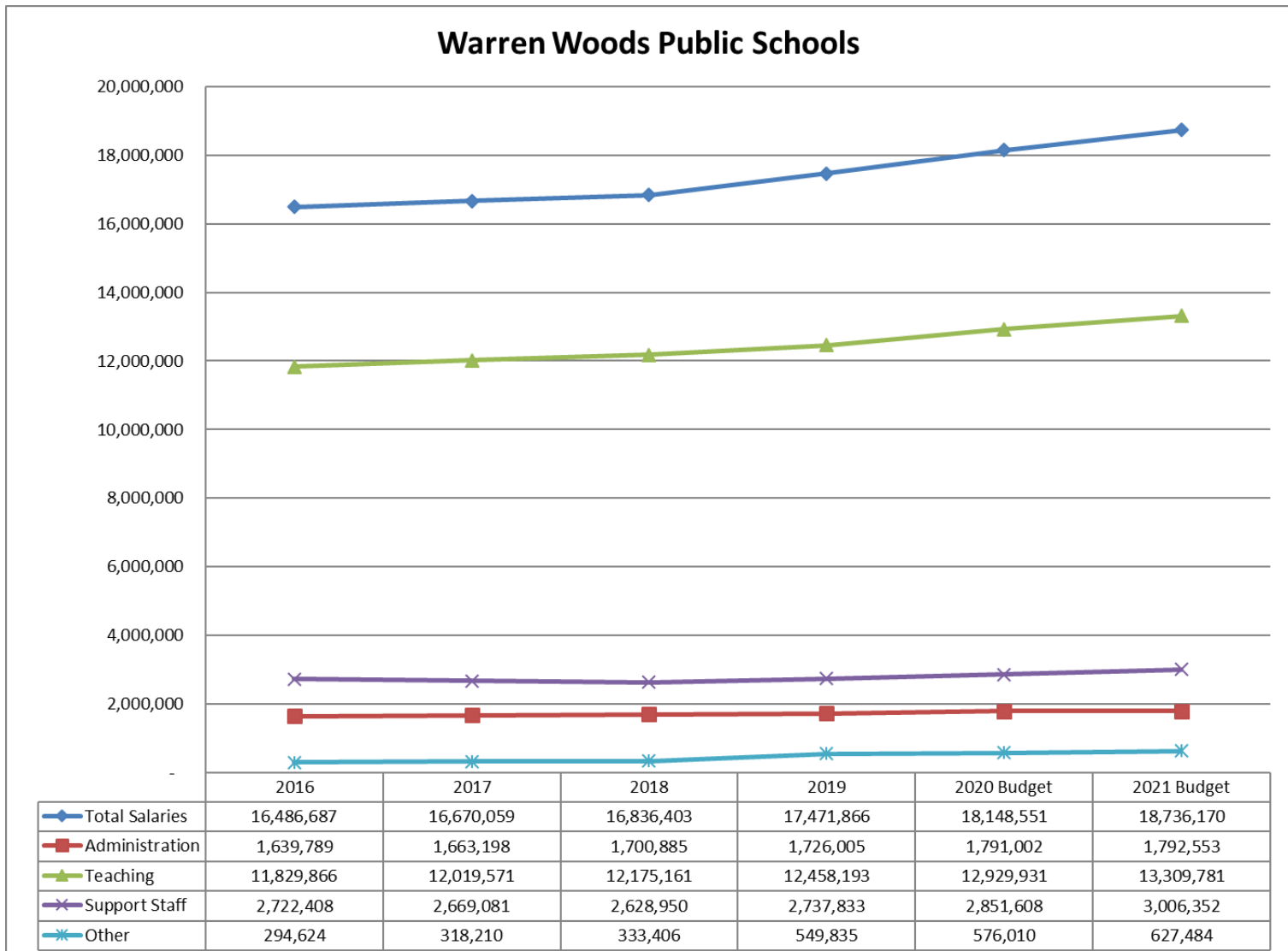
- **Expenses**

- 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)~~ **(1.08)** FTE Resource Room Decrease
- ~~1.94~~ **2.29** 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
- **Increase for HS 4th Qtr. learning loss summer classes**
- **Summer School Session of Cosmetology for Cos II Students**
- **Increased Elementary Summer School**
 - **\$161K budgeted for Summer 2020 Summer Support Opportunities**
- **MSU College Readiness Counselor for WWT**
- 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
- **Anticipated** Minimum wage increases on January 1, 2021
- Estimated 2% increase in Property Casualty Insurance
- **Added additional PPE Equipment, Signage, prevention equipment**
- **Added additional Student Devices purchases**
- **33.9% Increase in Workers’ Compensation Premiums**
- 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
- **Budget increase for Parochial School CARES allocations**

- 2019 Final Special Education Expenditures = \$2,055,181
- 2021 Budgeted Special Education Expenditures = \$2,569,948
\$ 514,767



	Final 19/20 Budget	Original 20/21 Budget
Total Revenues	\$32,949,913	\$35,841,700
Total Expenses	\$35,143,537	\$37,908,758
Current Year Deficit	(\$2,193,624)	(\$2,067,058)
Beginning Fund Balance	\$9,049,977	\$6,856,353
Ending Fund Balance	\$6,856,353	\$4,789,295
Fund Balance %	17.41%	11.38%

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2020-2021

BUDGET RECOMMENDATION

Presented to Board of Education, June 29, 2020

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

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,300,125	3,299,765	3,272,013	(27,752)
STATE SOURCES	28,129,744	26,910,646	27,994,803	1,084,157
FEDERAL SOURCES	1,503,204	1,479,140	1,902,710	423,570
OTHER TRANSACTIONS	<u>904,274</u>	<u>1,260,362</u>	<u>2,672,174</u>	<u>1,411,812</u>
TOTAL REVENUES	33,837,347	32,949,913	35,841,700	2,891,787

	2017-18	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,672,148	16,062,299	17,258,004	1,195,705
ADDED NEEDS	3,812,786	4,555,909	5,044,567	488,658
ADULT & CONTINUING ED.	<u>276,781</u>	<u>280,984</u>	<u>323,013</u>	<u>42,029</u>
TOTAL INSTRUCTION	19,761,715	20,899,192	22,625,584	1,726,392
SUPPORT SERVICES:				
PUPIL SERVICES	2,748,870	2,759,964	3,085,679	325,715
INST. STAFF SERVICES	1,526,172	1,613,129	1,672,705	59,576
GENERAL ADMINISTRATION	454,982	486,127	528,834	42,707
SCHOOL ADMINISTRATION	2,086,834	2,082,139	2,157,324	75,185
BUSINESS SERVICES	610,282	610,202	644,609	34,407
OPERATIONS/MAINTENANCE	3,563,543	3,792,939	4,035,116	242,177
PUPIL TRANSPORTATION	591,396	614,255	702,544	88,289
CENTRAL SERVICES	908,080	1,043,396	1,208,379	164,983
ATHLETIC ACTIVITIES/OTHER SUPP	604,906	553,889	647,048	93,159
COMMUNITY SERVICES	508,513	433,589	462,632	29,043
TOTAL SUPPORT	13,603,578	13,989,629	15,144,870	1,155,241
TOTAL EXPENDITURES	33,365,293	34,888,821	37,770,454	2,881,633
Other Uses - Transfers Net	(198,771)	(254,716)	(138,304)	116,412

EQUITY IMPLICATIONS			
NET OPERATIONS	273,283	(2,193,624)	(2,067,058)
BEGINNING EQUITY	8,776,694	9,049,977	6,856,353
ENDING EQUITY	9,049,977	6,856,353	4,789,295

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,640,857	1,661,896	1,786,085	124,189
OTHER TRANSFERS	<u>2,916,844</u>	<u>2,951,078</u>	<u>2,868,147</u>	<u>(82,931)</u>
TOTAL REVENUES	4,557,701	4,612,974	4,654,232	41,258

	2018-19	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,464,954	2,521,383	2,421,786	(99,597)
EMPLOYEE BENEFITS	1,590,330	1,653,965	1,671,085	17,120
PURCHASED SERVICES	19,836	15,383	37,100	21,717
SUPPLIES & MATERIALS	35,796	36,367	34,070	(2,297)
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>446,784</u>	<u>385,876</u>	<u>490,191</u>	<u>104,315</u>
TOTAL EXPENDITURES	4,557,701	4,612,974	4,654,232	41,258

	2017-18	2019-20	2020-21	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	0	0	0
ENDING EQUITY	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	1,023,581	756,663	468,120	(288,543)
STATE REVENUE	71,512	71,950	74,274	2,324
FOOD SALES	4,925	4,140	3,000	(1,140)
INCOMING TRANSFERS	<u>16,975</u>	<u>12,000</u>	0	(12,000)
TOTAL REVENUES	1,116,993	844,753	545,394	(299,359)

	2018-19	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	894,045	791,236	525,831	(265,405)
PURCHASED SERVICES	37,825	27,034	17,750	(9,284)
SUPPLIES & MATERIALS	22,733	19,880	18,575	(1,305)
CAPITAL OUTLAY	4,180	1,460	0	(1,460)
FIELD TRIPS & OTHER EXP.	<u>5,093</u>	<u>4,740</u>	<u>3,500</u>	(1,240)
TOTAL EXPENDITURES	963,876	844,350	565,656	(278,694)

	2018-19	2019-20	2020-21	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	396,903	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	711,843	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(955,629)	403	(20,262)	
BEGINNING EQUITY	<u>955,669</u>	<u>40</u>	<u>443</u>	
ENDING EQUITY	40	443	(19,819)	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	FINAL	(DECREASE)
LOCAL (MERCHANDISE SALES)	36,830	30,746	36,500	5,754
OTHER REVENUES	<u>45</u>	<u>100</u>	<u>50</u>	<u>(50)</u>
TOTAL REVENUES	36,875	30,846	36,550	5,704

EXPENDITURES:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	FINAL	(DECREASE)
COST OF GOODS SOLD	26,976	23,647	30,000	6,353
WRITE OFF OF DONATED ITEMS	0	1,595	0	(1,595)
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>407</u>	<u>620</u>	<u>650</u>	<u>30</u>
TOTAL EXPENDITURES	27,383	25,862	30,650	4,788

OTHER FINANCING:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	9,492	4,984	5,900	
BEGINNING EQUITY	<u>6,659</u>	<u>16,151</u>	<u>21,135</u>	
ENDING EQUITY	16,151	21,135	27,035	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	358,225	262,566	372,050	109,484
STATE SOURCES	105,379	97,736	109,459	11,723
FEDERAL (inc. Commodities)	1,288,091	1,276,340	1,419,939	143,599
INCOMING TRANSFERS	50,083	0	0	0
TOTAL REVENUES	1,801,778	1,636,642	1,901,448	264,806

EXPENDITURES:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	628,129	631,693	641,978	10,285
PURCHASED SERVICES	38,619	36,080	53,475	17,395
SUPPLIES & OTHER	823,486	754,459	931,189	176,730
CAPITAL IMPROVEMENTS	18,096	238,778	17,400	(221,378)
INDIRECT COSTS	75,000	75,000	75,000	0
TOTAL EXPENDITURES	1,583,330	1,736,010	1,719,042	(16,968)

OTHER FINANCING:	2018-19	2019-20	2020-21	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	218,448	(99,368)	182,406	
BEGINNING EQUITY	<u>567,784</u>	<u>786,232</u>	<u>686,864</u>	
ENDING EQUITY	786,232	686,864	869,270	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2019-20	2019-20	2020-21	INCREASE
	AMENDED	FINAL	ORIGINAL	(DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	1,156,645	418,500	598,000	179,500
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	1,156,645	418,500	598,000	179,500

EXPENDITURES:	2019-20	2019-20	2020-21	INCREASE
	AMENDED	FINAL	ORIGINAL	(DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	1,148,981	455,500	606,000	150,500
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	1,148,981	455,500	606,000	150,500

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

EQUITY IMPLICATIONS				
NET OPERATIONS	7,664	(37,000)	(8,000)	
BEGINNING EQUITY	<u>469,586</u>	<u>469,586</u>	<u>432,586</u>	
ENDING EQUITY	<u>477,250</u>	<u>432,586</u>	<u>424,586</u>	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	FINAL	FINAL	(DECREASE)
LOCAL SOURCES	40,746	0	0	0
SALE OF ASSETS	7,888	750	0	(750)
OTHER TRANSFERS	<u>396,903</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	445,537	750	0	(750)

	2018-19	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	FINAL	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	376,724	59,247	40,000	(19,247)
OTHER COSTS/TRANSFERS	<u>8,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	385,432	59,247	40,000	(19,247)

	2018-19	2019-20	2020-21	INCREASE
OTHER FINANCING:	AUDITED	FINAL	FINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	60,105	(58,497)	(40,000)
BEGINNING EQUITY	<u>241,544</u>	<u>301,649</u>	<u>243,152</u>
ENDING EQUITY	301,649	243,152	203,152

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2018-19	2019-20	2020-21	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	323,562	101,500	5,000	(96,500)
USF/E-RATE	0	48,981	0	(48,981)
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	323,562	150,481	5,000	(145,481)

	2018-19	2019-20	2020-21	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	182,582	96,927	0	(96,927)
SITE IMPROVEMENTS	2,090,738	1,026,255	75,000	(951,255)
ARCHITECTURE	395,911	128,821	6,500	(122,321)
BUILDING IMPROVEMENTS	4,669,009	7,311,850	712,712	(6,599,138)
OTHER FEES AND COSTS	30,993	5,981	350	(5,631)
TOTAL EXPENDITURES	7,369,233	8,569,834	794,562	(7,775,272)

	2018-19	2019-20	2020-21	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(7,045,671)	(8,419,353)	(789,562)
BEGINNING EQUITY	17,462,766	10,417,095	1,997,742
ENDING EQUITY	10,417,095	1,997,742	1,208,180

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2019-20	2019-20	2020-21	INCREASE
	ORIGINAL	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	0	95,000	95,000
PROCEEDS FROM BONDS	0	17,797,953	0	(17,797,953)
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	17,797,953	95,000	(17,702,953)

EXPENDITURES:	2019-20	2019-20	2020-21	INCREASE
	ORIGINAL	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	97,000	97,000
SITE IMPROVEMENTS	0	0	350,000	350,000
ARCHITECTURE	0	0	340,000	340,000
BUILDING IMPROVEMENTS	0	0	5,059,670	5,059,670
OTHER FEES AND COSTS	<u>0</u>	<u>132,679</u>	<u>13,500</u>	<u>(119,179)</u>
TOTAL EXPENDITURES	0	132,679	5,860,170	5,727,491

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

EQUITY IMPLICATIONS			
NET OPERATIONS	0	17,665,274	(5,765,170)
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>17,665,274</u>
ENDING EQUITY	0	17,665,274	11,900,104