

2024-2025 General Fund Original Budget Assumptions – June 24, 2024

Assumptions Used

- **Revenue**

- 18.0000 Mills of Non-Homestead tax levy and 6.0000 Mills of Commercial Personal tax levy 2023 2024 property values
- ~~3%~~ 8.76% increase in non-homestead taxable values from May 2023 ~~original~~ 2024 final values

- **Declining interest rates throughout 24/25**

- Removed Bosch Foundation grant

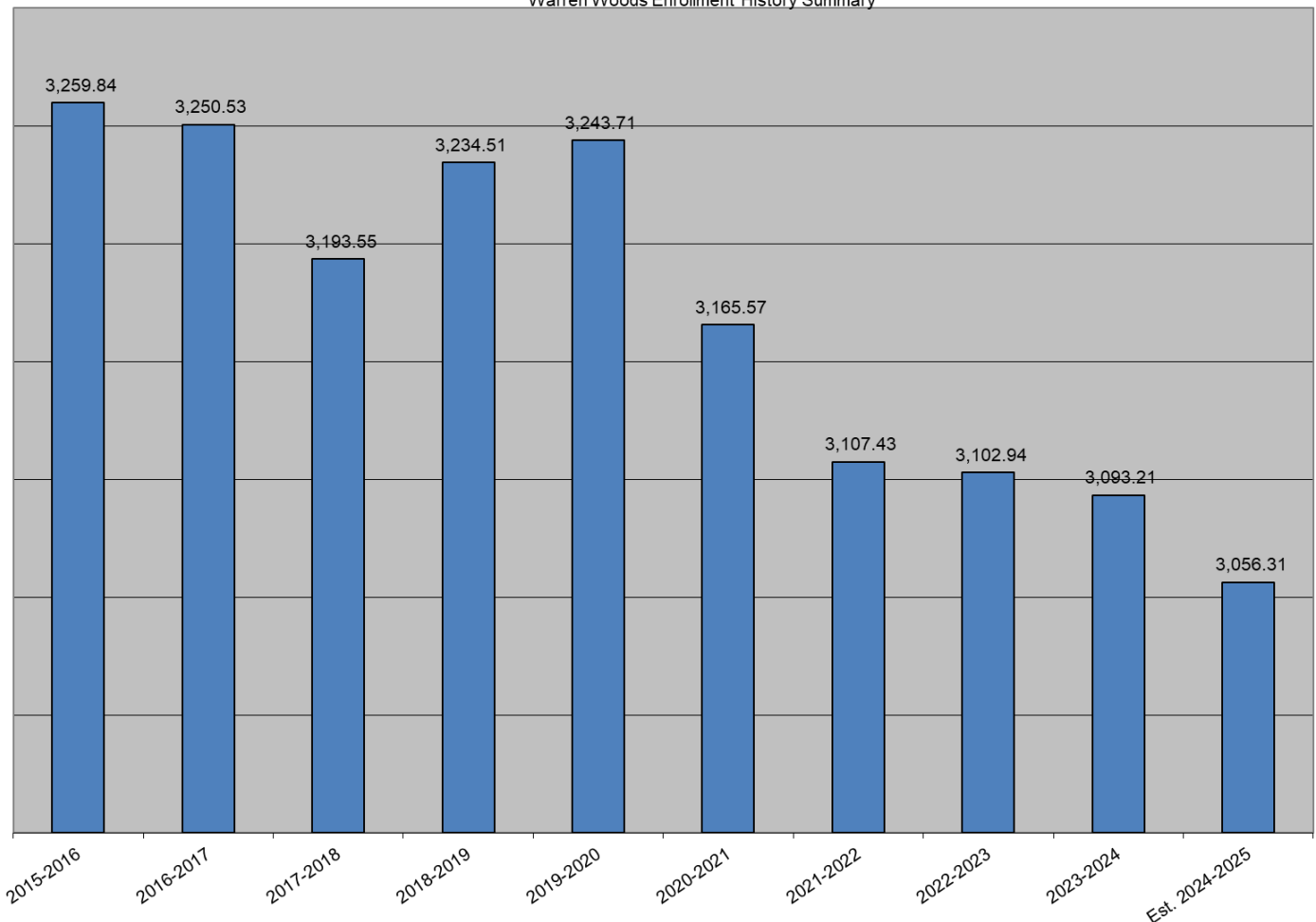
- Foundation of \$9,708 per pupil \$100 increase from 23/24

- Count funding formula based on 10% of previous February count and 90% of current fall count

- Enrollment change of ~~(36.25)~~ (36.91) FTE Students from 23/24 Blended Count

- Un-audited February 2024 Count = ~~3,081.96~~ 3,059.06
- Estimated October 2024 Count = 3,056.00

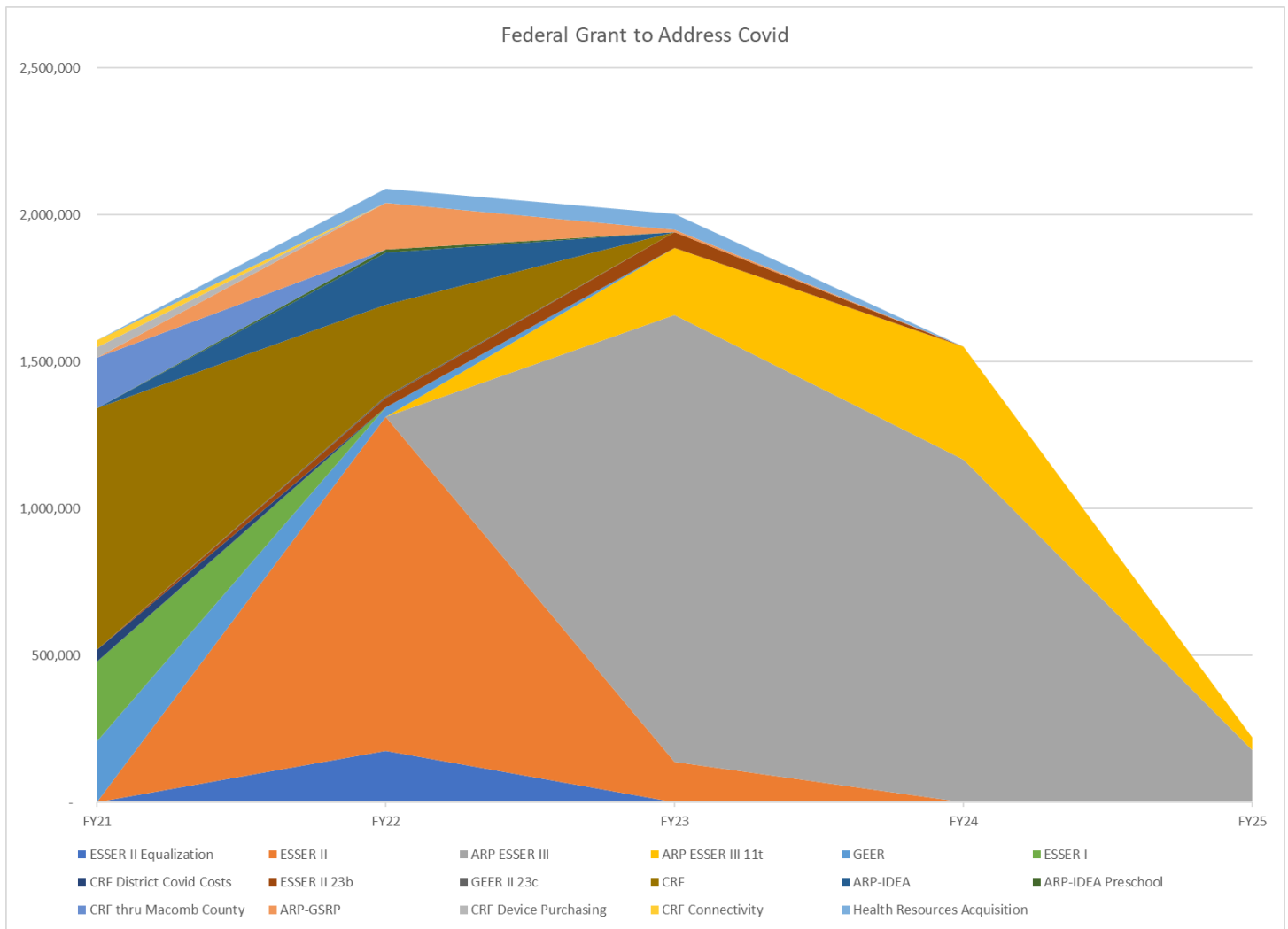
Warren Woods Enrollment History Summary



- Elimination of Sec. 20f Hold Harmless Guarantee Payments
- Declining Enrollment Payments continue from State
- Increase in Sec. 31a At-Risk Funding
- Increase in Bilingual Education funding
- Increase in Student Mental Health and Student Safety Grant Funding
- Increase GSRP Pre-School Funding and adding an additional classroom
- New School Transportation Cost funding included
- New MI Kids Back on Track grant funding included
- Reduced CTE Added Cost funding
- Removed funding for Critical Incident Mapping
- Removed Sec. 31o Wraparound Service funding for cost of additional school nurses and social workers

- Removal of MPERS 147f One-Time UAAL Offset Payment
- Increase in MPERS Offset/Normal Cost Funding 147a(2), 147e
- No change to MPERS UAAL 147c(1) Stabilization Payment rate of 16.89% of payroll

- Reduction in Title II funds
- Increase in Title I funds
- Estimated ~~increase~~ decrease in IDEA funds
- Estimated decrease in Title IV funds
- Removed one-time Perkins funding increase
- Includes remaining ESSER III and ARP ESSER III 11t Funds for summer school and August professional development only
- 3% Increase in Special Education Millage from the MISD
- ~~3%~~ **6.8%** Increase in County-wide Enhancement Millage funding
- **Decrease in SMTEC Administration reimbursement due to staff changes**
- **Decrease in SMTEC Balance of Trade revenue based on 6/4 program enrollment**



○ **Expenses**

○ Teaching Staff Changes

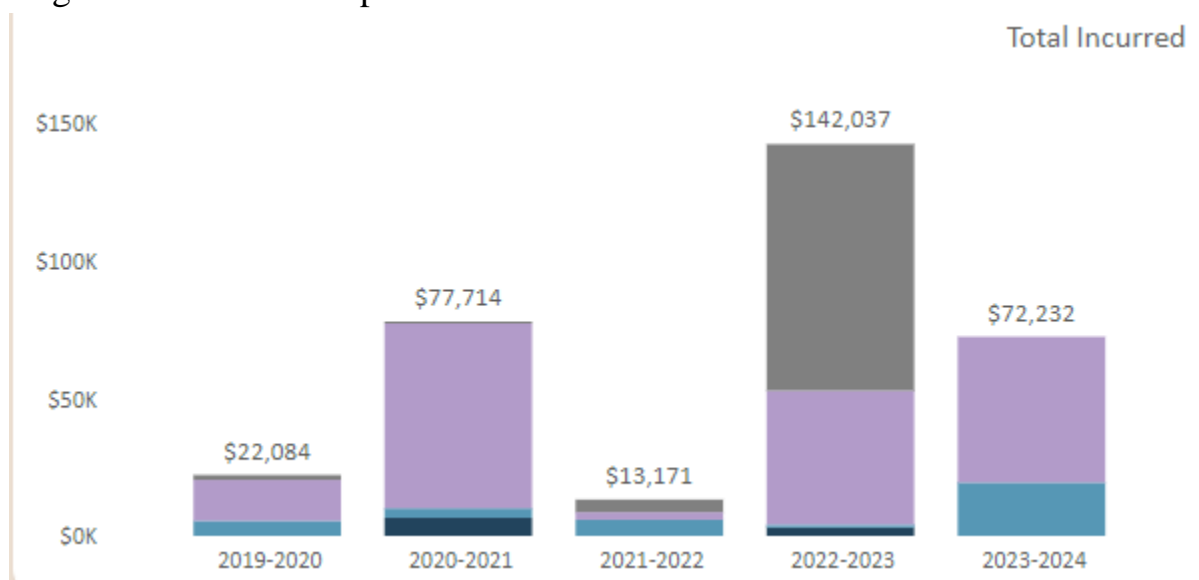
- Salaries adjusted for Steps and removal of \$850 Retention Bonus
- **2024/2025 Assignment Changes**
 - ~~No changes to staffing levels~~
 - 1.0 FTE Less ESSER Elementary Teacher Position
 - 1.0 FTE Less ESSER Secondary Math Coach Position
 - 1.2 FTE Less High School Teaching Positions
 - 2.0 FTE Additional Special Education Positions
 - Lane Movements
 - 5 Teacher Retirements and Replacements

○ Support Group salaries

- AFT, AFSCME and APA/Clerks Assoc. Step movement and scheduled changes based on collective bargaining agreements
 - 1.0 FTE Additional ECSC Paraprofessional position
 - ~~2.0~~ **1.0** FTE Additional Visually Impaired Paraprofessional positions
 - CTE APA Retirement and Replacement

- Administrator Steps included
- Increased WWT ELL Aide Hours/Day
- Increased Substitute Pay Rates
- Additional GSRP Classroom Teacher and Aide positions added
- Increased athletic coaching salaries based on Teacher CBA
- Dock/Unpaid Days restored
- Added Warren Woods Leadership Academy Intern position
- Large Title I – Elementary summer school program planned
- **Added Summer Teacher Professional Development Pay**

- No change to Retirement rates
- Health Insurance Cap Increases
 - 4.1% Increase in cap on July 1, 2024, for non-teachers
 - ~~2.0%~~ 0.20% Increase in the cap on January 1, 2025, for teachers
- 0% increase in life insurance and 0% LTD rates for non-teachers
- ~~3.0%~~ 8.2% increase in Dental and 0% Vision rates for non-teachers
- Removal of ESSER III and ARP 11t related purchases
- Full year WWMS high dosage tutoring program (23g)
- Transition of High School high dosage tutoring to (23g)
- Purchase of new WWMS Math Curriculum (ESSER III and G.F.)
- Moved computer science position from CTE to math basic instruction
- Removed CTE walk in cooler replacement costs
- Increase in IAM Enrollment/Tuition (Increase of 9 students)
- Estimated ~~5%~~ ~~8.5%~~ **6.42%** increase in Property Casualty Insurance with 12 month premium
- ~~Estimated 4%~~ ~~5%~~ **15.6%** increase for vehicle and bus insurance
- ~~7.5%~~ ~~48%~~ **61%** increase in worker’s compensation premiums due to increase in wages and increased experience factor



- Estimated 0% change in utility expense with Energy Bond savings starting
- 5% Increase in building custodial supply costs
- 2.75% increase in SEC contract for school safety managers
- Removed Critical Incident Building Mapping Cost
- Removed Expenses Related to items identified in School Security Assessment
- Additional Warren PD costs related to Athletic Events
- MAC 32% Increase in Official Rates for 24/25
- 67% Increase in MAC Dues for 24/25
- **Increased Advertising Costs**

	2023/2024 Final Budget	2024/2025 Original Budget
Total Revenues	\$49,713,052	\$48,450,918
Total Expenses	\$48,051,245	\$48,823,953
Current Year Net	\$1,661,807	(\$373,035)
Beginning Fund Balance	\$12,316,326	\$13,978,133
Ending Fund Balance	\$13,978,133	\$13,605,098

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2024-2025

BUDGET FORECAST

Presented to Board of Education, June 24, 2024

Operating Mills Levied = Non-Homestead 18.0000 / Commercial Personal 6.0000

	2022-23	2023-2024	2024-2025	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	4,121,736	5,107,902	5,141,596	33,694
STATE SOURCES	36,997,417	38,069,249	38,269,569	200,320
FEDERAL SOURCES	3,641,174	3,268,266	2,010,065	(1,258,201)
OTHER TRANSACTIONS	<u>2,806,075</u>	<u>3,267,635</u>	<u>3,029,688</u>	<u>(237,947)</u>
TOTAL REVENUES	47,566,402	49,713,052	48,450,918	(1,262,134)

	2022-23	2023-2024	2024-2025	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,591,879	20,369,731	21,346,889	977,158
ADDED NEEDS	6,021,327	6,346,903	6,516,490	169,587
ADULT & CONTINUING ED.	331,884	427,938	435,256	7,318
TOTAL INSTRUCTION	26,945,090	27,144,572	28,298,635	1,154,063
SUPPORT SERVICES:				
PUPIL SERVICES	4,423,766	4,351,686	4,728,465	376,779
INST. STAFF SERVICES	2,432,230	2,683,818	2,690,931	7,113
GENERAL ADMINISTRATION	568,394	553,685	592,521	38,836
SCHOOL ADMINISTRATION	2,360,909	2,345,591	2,580,152	234,561
BUSINESS SERVICES	599,494	624,576	681,061	56,485
OPERATIONS/MAINTENANCE	4,726,581	5,206,186	5,358,233	152,047
PUPIL TRANSPORTATION	813,632	992,882	1,009,561	16,679
CENTRAL SERVICES	1,439,235	1,289,710	1,345,965	56,255
ATHLETIC ACTIVITIES/OTHER SUPP	729,802	753,527	781,352	27,825
COMMUNITY SERVICES	430,522	465,692	426,839	(38,853)
OTHER SUPPORT SERVICES	0	401,807	6,120	(395,687)
TOTAL SUPPORT	18,524,565	19,669,160	20,201,200	532,040
TOTAL EXPENDITURES	45,469,655	46,813,732	48,499,835	1,686,103
Other Uses - Transfers Net	(554,041)	(1,237,513)	(324,118)	913,395
Prior Period Fund Balance Adj.	(12,786)	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	1,529,920	1,661,807	(373,035)
BEGINNING EQUITY	<u>10,786,404</u>	<u>12,316,324</u>	<u>13,978,131</u>
ENDING EQUITY	12,316,324	13,978,131	13,605,096

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2023-24	2024-25	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	2,252,701	2,433,922	2,403,801	(30,121)
OTHER TRANSFERS	<u>2,755,000</u>	<u>2,636,000</u>	<u>2,681,000</u>	<u>45,000</u>
TOTAL REVENUES	5,007,701	5,069,922	5,084,801	14,879

	2022-23	2023-24	2024-25	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,581,154	2,668,726	2,542,266	(126,460)
EMPLOYEE BENEFITS	1,825,565	2,016,881	1,969,843	(47,038)
PURCHASED SERVICES	19,197	29,659	32,300	2,641
SUPPLIES & MATERIALS	37,060	34,885	30,610	(4,275)
CAPITAL OUTLAY	6,050	23,822	0	(23,822)
OTHER COSTS/TRANSFERS	<u>538,674</u>	<u>295,949</u>	<u>509,782</u>	<u>213,833</u>
TOTAL EXPENDITURES	5,007,701	5,069,922	5,084,801	14,879

	2022-23	2023-24	2024-25	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 FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2023-24	2024-25	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	814,872	1,001,212	1,001,212	0
STATE REVENUE	88,550	99,488	96,379	(3,109)
FOOD SALES	1,299	3,411	3,411	0
FEDERAL REVENUE	498,915	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,403,636	1,104,111	1,101,002	(3,109)

	2022-23	2023-24	2024-25	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	924,899	942,334	990,761	48,427
PURCHASED SERVICES	37,123	37,305	38,090	785
SUPPLIES & MATERIALS	122,606	27,500	27,500	0
CAPITAL OUTLAY	58,803	0	7,000	7,000
FIELD TRIPS & OTHER EXP.	<u>4,328</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,147,759	1,017,139	1,073,351	56,212

	2022-23	2023-24	2024-25	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	25,000	25,000	25,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	230,877	61,972	2,651	
BEGINNING EQUITY	<u>193,626</u>	<u>424,503</u>	<u>424,503</u>	
ENDING EQUITY	<u>424,503</u>	<u>486,475</u>	<u>427,154</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
REVENUES:				
LOCAL (MERCHANTISE SALES)	49,197	49,000	50,000	1,000
OTHER REVENUES	<u>603</u>	<u>905</u>	<u>600</u>	<u>(305)</u>
TOTAL REVENUES	49,800	49,905	50,600	695

	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	44,832	43,300	46,500	3,200
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	1,317	0	(1,317)
CAPITAL IMPROVEMENTS	0	22,831	0	(22,831)
OTHER COSTS	<u>645</u>	<u>635</u>	<u>725</u>	<u>90</u>
TOTAL EXPENDITURES	45,477	68,083	47,225	(20,858)

	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	4,323	(18,178)	3,375	
BEGINNING EQUITY	<u>29,773</u>	<u>34,096</u>	<u>15,918</u>	
ENDING EQUITY	<u>34,096</u>	<u>15,918</u>	<u>19,293</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

REVENUES:	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	293,851	248,072	240,235	(7,837)
STATE SOURCES	131,435	386,605	391,682	5,077
FEDERAL (inc. Commodities)	2,248,525	2,472,719	2,234,758	(237,961)
INCOMING TRANSFERS	21,883	947	0	(947)
TOTAL REVENUES	2,695,694	3,108,343	2,866,675	(241,668)

EXPENDITURES:	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	689,530	801,141	860,218	59,077
PURCHASED SERVICES	55,821	72,753	81,850	9,097
SUPPLIES & OTHER	1,201,506	1,336,219	1,376,812	40,593
CAPITAL IMPROVEMENTS	576,640	373,836	85,500	(288,336)
INDIRECT COSTS	89,073	90,000	90,000	0
TOTAL EXPENDITURES	2,612,570	2,673,949	2,494,380	(179,569)

OTHER FINANCING:	2022-23	2023-24	2024-25	INCREASE
	AUDITED	FINAL	ORIGINAL	(DECREASE)
Prior Period Fund Bal Adj.	12,786	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	95,910	434,394	372,295
BEGINNING EQUITY	<u>1,793,015</u>	<u>1,888,925</u>	<u>2,323,319</u>
ENDING EQUITY	1,888,925	2,323,319	2,695,614

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

REVENUES:	2022-23 AUDITED	2023-24 FINAL	2024-25 ORIGINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	466,918	475,000	470,000	(5,000)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	466,918	475,000	470,000	(5,000)

EXPENDITURES:	2022-23 AUDITED	2023-24 FINAL	2024-25 ORIGINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	453,247	465,000	470,000	5,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	453,247	465,000	470,000	5,000

OTHER FINANCING:	2022-23 AUDITED	2023-24 FINAL	2024-25 ORIGINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	13,671	10,000	0
BEGINNING EQUITY	<u>424,276</u>	<u>437,947</u>	<u>447,947</u>
ENDING EQUITY	437,947	447,947	447,947

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2024-25	2024-25	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	0	2,998	0	(2,998)
SALE OF ASSETS	8,970	24,106	0	(24,106)
OTHER TRANSFERS	<u>500,000</u>	<u>1,000,000</u>	<u>300,000</u>	<u>(700,000)</u>
TOTAL REVENUES	508,970	1,027,104	300,000	(727,104)

	2022-23	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	105,930	244,677	763,293	518,616
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	105,930	244,677	763,293	518,616

	2022-23	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	403,040	782,427	(463,293)	
BEGINNING EQUITY	<u>1,104,932</u>	<u>1,507,972</u>	<u>2,290,399</u>	
ENDING EQUITY	<u>1,507,972</u>	<u>2,290,399</u>	<u>1,827,106</u>	

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	202-23	2023-24	2024-25	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	223,179	226,000	100,000	(126,000)
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	223,179	226,000	100,000	(126,000)

	202-23	2023-24	2024-25	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	130,921	271,542	343,070	71,528
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	24,687	279,926	200,000	(79,926)
BUILDING IMPROVEMENTS	1,582,404	1,872,565	820,248	(1,052,317)
OTHER FEES AND COSTS	<u>1,335</u>	<u>421</u>	<u>1,500</u>	<u>1,079</u>
TOTAL EXPENDITURES	1,739,347	2,424,454	1,364,818	(1,059,636)

	202-23	2023-24	2024-25	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,516,168)	(2,198,454)	(1,264,818)
BEGINNING EQUITY	<u>6,640,081</u>	<u>5,123,913</u>	<u>2,925,459</u>
ENDING EQUITY	5,123,913	2,925,459	1,660,641

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2023-24	2024-25	INCREASE
REVENUES:	N/A	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	283,000	75,000	(208,000)
PROCEEDS FROM BONDS	0	7,573,034	0	(7,573,034)
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	7,856,034	75,000	(7,781,034)

	2022-23	2023-24	2024-25	INCREASE
EXPENDITURES:	N/A	FINAL	ORIGINAL	(DECREASE)
ADVERTISEMENTS	0	2,264	1,500	(764)
PROGRAM MGMT / ARCHITECT FEES	0	672,276	1,984,202	1,311,926
BUILDING IMPROVEMENTS	0	980,000	3,527,995	2,547,995
OTHER FEES AND COSTS	<u>0</u>	<u>296,422</u>	<u>85,780</u>	<u>(210,642)</u>
TOTAL EXPENDITURES	0	1,950,962	5,599,477	3,648,515

	2022-23	2023-24	2024-25	INCREASE
OTHER FINANCING:	N/A	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	5,905,072	(5,524,477)	
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>5,905,072</u>	
ENDING EQUITY	0	5,905,072	380,595	