

2024-2025 General Fund Original Budget Assumptions – May 22, 2024

Assumptions Used

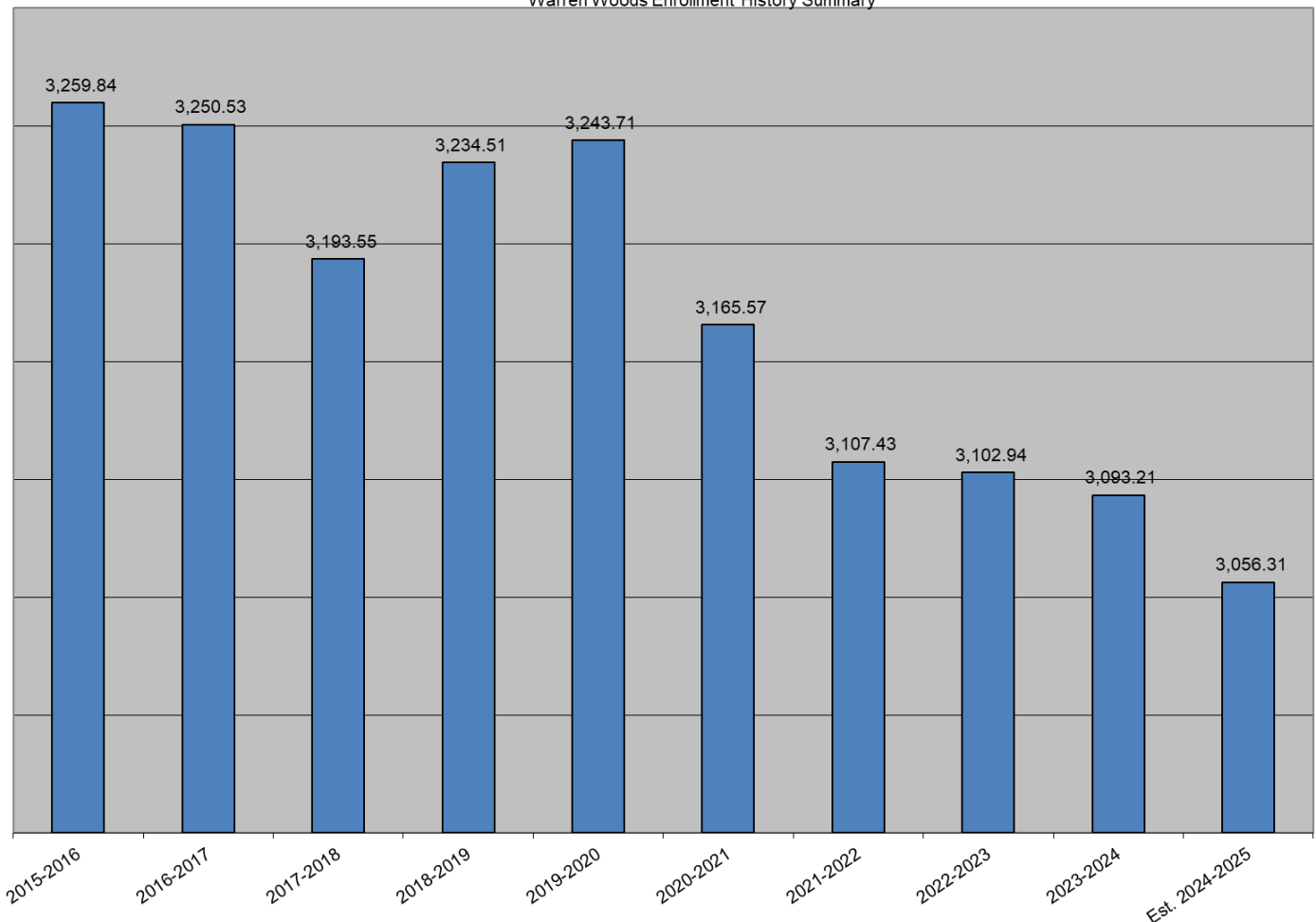
○ Revenue

- 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

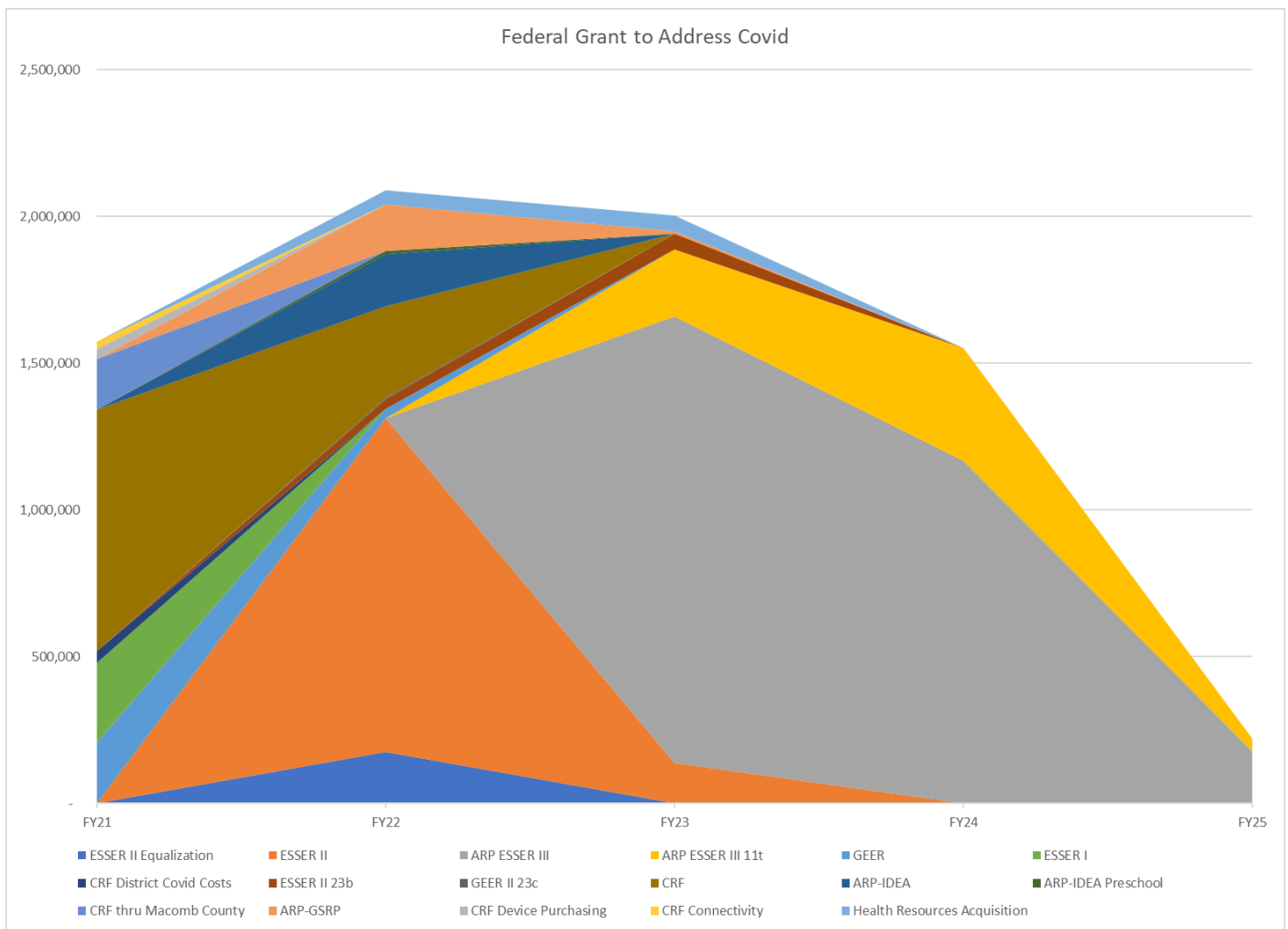
Warren Woods Enrollment History Summary



- **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 MPSERS 147f One-Time UAAL Offset Payment
- Increase in MPSERS Offset/Normal Cost Funding 147a(2), 147e
- No change to MPSERS 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% Increase in County-wide Enhancement Millage funding



○ **Expenses**

○ Teaching Staff Changes

- Salaries adjusted for Steps and removal of \$850 Retention Bonus

- ~~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

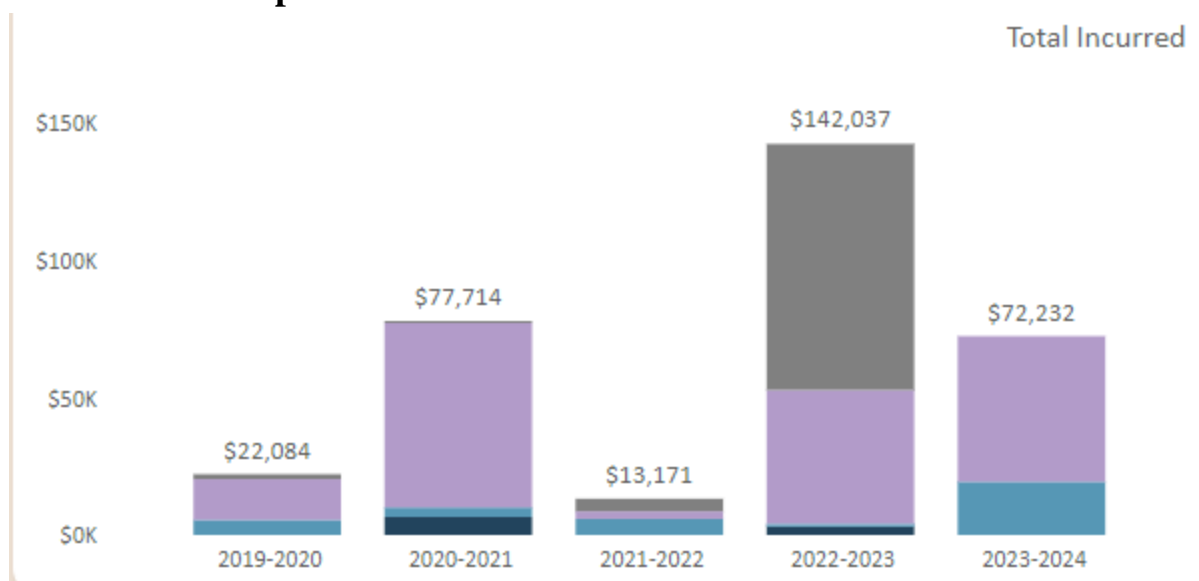
- AFT, AFSCME and APA/Clerks Assoc. Step movement and scheduled changes based on collective bargaining agreements

- 1.0 FTE Additional ECSC Paraprofessional position
 - **2.0 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

- 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%** increase in Property Casualty Insurance with 12 month premium
- Estimated ~~0%~~ **5%** increase for vehicle and bus insurance
- ~~7.5%~~ **48%** 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**

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2024-2025

BUDGET FORECAST

Presented to Board of Education, June 3, 2024

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

REVENUES:	2022-23 AUDITED	2023-2024 AMENDED 1/22/24	2024-2025 MAY 22nd FORECAST	INCREASE (DECREASE)
LOCAL SOURCES	4,121,736	4,913,984	5,105,776	191,792
STATE SOURCES	36,997,417	37,492,044	38,271,361	779,317
FEDERAL SOURCES	3,641,174	3,180,960	2,044,814	(1,136,146)
OTHER TRANSACTIONS	<u>2,806,075</u>	<u>2,918,377</u>	<u>3,020,104</u>	<u>101,727</u>
TOTAL REVENUES	47,566,402	48,505,365	48,442,055	(63,310)

EXPENDITURES:	2022-23 AUDITED	2023-2024 AMENDED 1/22/24	2024-2025 MAY 22nd FORECAST	INCREASE (DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,591,879	20,630,822	21,218,739	587,917
ADDED NEEDS	6,021,327	6,353,363	6,626,241	272,878
ADULT & CONTINUING ED.	331,884	412,850	427,496	14,646
TOTAL INSTRUCTION	26,945,090	27,397,035	28,272,476	875,441
SUPPORT SERVICES:				
PUPIL SERVICES	4,423,766	4,533,063	4,692,178	159,115
INST. STAFF SERVICES	2,432,230	2,776,089	2,599,053	(177,036)
GENERAL ADMINISTRATION	568,394	581,360	592,521	11,161
SCHOOL ADMINISTRATION	2,360,909	2,360,778	2,602,674	241,896
BUSINESS SERVICES	599,494	624,553	659,401	34,848
OPERATIONS/MAINTENANCE	4,726,581	5,145,188	5,264,336	119,148
PUPIL TRANSPORTATION	813,632	1,007,878	995,211	(12,667)
CENTRAL SERVICES	1,439,235	1,321,125	1,332,820	11,695
ATHLETIC ACTIVITIES/OTHER SUPP	729,802	756,265	779,700	23,435
COMMUNITY SERVICES	430,522	445,763	424,006	(21,757)
OTHER SUPPORT SERVICES	0	343,602	15,420	(328,182)
TOTAL SUPPORT	18,524,565	19,895,664	19,957,320	61,656
TOTAL EXPENDITURES	45,469,655	47,292,699	48,229,796	937,097
Other Uses - Transfers Net	(554,041)	(308,715)	(310,061)	(1,346)
Prior Period Fund Balance Adj.	(12,786)	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	1,529,920	903,951	(97,802)
BEGINNING EQUITY	<u>10,786,404</u>	<u>12,316,324</u>	<u>13,220,275</u>
ENDING EQUITY	12,316,324	13,220,275	13,122,473