



Woodhaven – Brownstown School District's Annual Budget

Fiscal Year 2014-15
Amended



WBSD Budget December 2014/15 1st Amendment

- WBSD annually updates its Budget in December. This includes:
 - Student count
 - Staffing plan
 - State aid, as approved by the State
 - Bus routes approved
 - Kids are learning!



WBSD Budget December 2014/15 1st Amendment

- State aid was adopted after the budget was approved. Significant changes from estimates used in the budget:
 - State aid per pupil was reduced from an anticipated \$108 to \$50.
 - MPSERS retirement was funded through an additional pass through cost. In addition, District share of retirement costs were increased by .9%



WBSD Budget December 2014/15 1st Amendment

- Significant items added to the amended budget:
 - H/S Gym renovation equipment (not sinking fund eligible)
 - Increased snow service costs
 - Negotiated settlements with WIPA & WESPA
 - Health Insurance coverage changes
 - PHMS science lab classroom



WBSD Budget December 2014/15 1st Amendment

- Significant items added to the amended budget (continued):
 - Cenergistic program
 - Indirect cost for Tote program
 - GCA services for grounds



WBSD Budget December 2014/15 1st Amendment

- Problems and opportunities:
 - Student counts came in lower than expected. Expectations on counts received early on were higher than budgeted; in October actual counts were much lower.
 - Need to change process on how counts are reported at the beginning of the year.
 - Monitoring of student changes more consistently throughout the year. Include reporting the financial impact on the budget.



WBSD Budget December 2014/15 1st Amendment

- Problems and opportunities continued:
 - Staffing and benefit changes
 - Staffing absences granted by contract, and by law, have an impact on the budget. This includes possible prorated salary, teacher sick bank, and significant effect on substitute budgets.
 - There were a lot of health coverage changes for a variety of reasons. Marriages, children, spouse coverage changes, are some examples. The amount of health changes were significantly higher than previous years.



WBSD Budget December 2014/15 1st Amendment

- Problems and opportunities continued:
 - Staffing and benefit changes (Continued)
 - Health care status changes exceeded \$200,000 from original budget.
 - Need a formal streamlined process for any staffing changes and impact on staffing costs.
 - Health care changes need to be tracked and audited for impact on the budget.
 - Tracking of substitute costs to determine appropriate expensing to the correct budget.



WBSD Budget December 2014/15 1st Amendment

WBSD Pupil Membership

Actual 2013-14 Membership		Budgeted 2013-14 Membership		Amended 2013-14 Membership	
State Aid membership	4,961.58	State Aid membership	5,045.78	State Aid membership	4,989.65
Gen Ed	4,834.02	Gen Ed	4,918.22	Gen Ed	4,874.01
Spec Ed	127.55	Spec Ed	127.55	Spec Ed	115.64
Gen Ed		Gen Ed		Gen Ed	
Fall 2014	4,836.51	Fall 2014	4,920.71	Fall 2014	4,874.01
Spring 2014	4,811.63	Spring 2014	4,895.83	Spring 2014	4,874.01
Spec Ed		Spec Ed		Spec Ed	
Fall 2014	127.23	Fall 2014	127.23	Fall 2014	115.64
Spring 2014	130.47	Spring 2014	130.47	Spring 2014	115.64
		Budgeted:		Actual:	
		General Ed	84.20	General Ed	49.09
		Special Ed	-	Special Ed	(11.59)
			<u>84.20</u>		<u>37.50</u>



WBSD Budget 2014/15 Original Adoption

6/30/2012	<u>End of Year Fund Balance</u>		3,262,100	8.01%
6/30/2013	<u>End of Year Fund Balance</u>		3,715,141	8.93%
	2013/14 operating deficit - Dec. 2013 amendment	(900,317)		
	employee off-schedule payment	(163,871)		
	2013/14 operating surplus - current projection	250,000		
	2013/14 operating surplus/(deficit) - projection		(814,188)	
6/30/2014	<u>End of Year Fund Balance (projected)</u>		2,900,953	6.97%
	13/14 operating surplus continued	(650,317)		
	50 loss/increase of students	362,600		
	2.9% insurance increase	(123,457)		
	step increases	(511,353)		
	MPSERS reduction of UAL	257,803		
	MPSERS reduction of 147a offset	(336,094)		
	5 retirements/other	268,904		
	(dec)/inc in per pupil funding	108	540,000	
	0.0 new teachers	-		
	Appendix 1	(333,739)		
	2014/15 operating surplus/(deficit) - projection		(525,653)	
6/30/2015	<u>End of Year Fund Balance (projected)</u>		2,375,300	5.68%



WBSD Budget

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6/30/2012 <u>End of Year Fund Balance</u>		3,262,100	8.01%
6/30/2013 <u>End of Year Fund Balance</u>		3,715,141	8.93%
2013/14 operating deficit - Dec. 2013 amendment	(900,317)		
employee off-schedule payment	(163,871)		
2013/14 operating surplus - current projection	<u>375,833</u>		
2013/14 operating surplus/(deficit) - projection		(688,355)	
6/30/2014 <u>End of Year Fund Balance</u>		3,026,786	7.28%
13/14 operating surplus continued	(524,484)		
38 loss/increase of students	271,950		
2.9% insurance increase	(123,457)		
step increases	(511,353)		
MPSESR increase of UAL 147c	631,500		
MPSESR reduction of 147a offset	11,584		
MPSESR implementation of 147d	340,362	83,015	
increase of retirement expenses	(900,431)		
5.2 retirements/other		279,660	
(dec)/inc in per pupil funding	50	250,000	
0.0 new teachers		-	
(2) Best Practice adjustments - \$52 to \$50		(10,000)	
Appendix 1*		<u>(616,657)</u>	
2014/15 operating surplus/(deficit) - projection		<u>(901,326)</u>	
6/30/2015 <u>End of Year Fund Balance (projected)</u>		2,125,460	5.13%



WBSD Budget December 2014/15 1st Amendment

Appendix 1 - detail	<u>2014/15 Original</u>	<u>2014/15 Amended</u>
Escalation/Inflation Effect		
Increase for supplies/contracted services for annual expenditures:		
Transportation Services	\$100,000	\$100,000
Custodial/Maintenance	(\$57,000)	(\$57,000)
Curriculum budget for set asides	\$40,000	\$40,000
Athletic support	(\$200,000)	(\$200,000)
Budget Recommendations Included:		
Item A Alt Ed program adjustments	\$174,605	\$20,000
Item B New -K-5 Math Alloc.	(\$116,720)	(\$116,720)
Item C Summer School Programs	(\$78,781)	(\$78,781)
Item E Director Position	(\$134,431)	(\$73,192)
Item F Grant Writer Position	(\$36,330)	(\$14,325)
Item G Assistant Coaches	(\$9,307)	(\$9,307)
Item H Schedule B Stipend	(\$1,889)	(\$1,889)
Item K H/S Gym Renovation		(\$49,800)
Item L Increase in salt/snow services		(\$40,000)
Item M Negotiation settlements with WIPA & WESPA		(\$64,804)
Item N Health insurance change in coverage status		(\$215,814)
Item O Curriculum supplies for PHMS Science Lab		(\$15,000)
Item P Cenergistic Program		\$49,583
Item Q Indirect Cost/Act 18 Adj. for Tote Program		\$132,102
Item R Grounds Service by GCA		(\$60,000)
Other minor adjustments	(\$13,886)	\$38,290
	(\$333,739)	(\$616,657)



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December 2014/15 1st Amendment

Item E	Director of Contracted Services & Capital Projects position - tier three central office position Salary - Estimated (80,000 to \$90,000)	\$80,000	
	Benefits - Mandatory	\$32,600	
	Benefits - Health	<u>\$17,751</u>	
			<u>\$130,351</u>
	Prorated for 2014-15	56%	<u>\$73,192</u>
Item F	Grant Writer position - base salary \$20k (possible FT with partnerships with other districts) Salary - Estimated (1/2 time position)	\$20,000	
	Benefits - Mandatory	\$8,150	
	Benefits - Health	<u>\$8,876</u>	
			<u>\$37,026</u>
	Prorated for 2014-15	39%	<u>\$14,325</u>
Item K	H/S Gym Renovation New Scoreboard Sound System Basketball steel supports	(Board action 9-9-14) \$25,800 \$13,500 <u>\$10,500</u>	\$49,800
Item L	Increase in salt prices from previous year Increase in snow push fees (15% increase) Salt Increase - 500 tons per year (120% increase)	(Board action 11-3-14) \$15,000 <u>\$25,000</u>	\$40,000
Item M	Negotiation settlements with WIPA & WESPA Salary increases 1% Vacation utilization for WESPA	(Board action 7-14-14) \$25,048 <u>\$39,756</u>	\$64,804



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Item N	Health insurance change in coverage status (from Cash in Lieu/single to full family, etc., 22 changes in WBEA contract alone)		\$215,814
Item O	Curriculum supplies for PHMS Science Lab		\$15,000
Item P	Cenergistic Program	Board action 9-22-14)	
	Cenergistic fees and Energy Manager (February thru June 2015)		\$49,500
	Projected Utility Savings		<u>(\$99,083)</u>
			(\$49,583)
Item Q	Indirect Cost to Tote Program/Act 18 Reimbursement Adj.		(\$132,102)
Item R	Grounds Service by GCA (additional FTE and summer staff (Board action 6-2-14) Significant change, but small budget impact (trade off with contract services account.)		\$60,000



WBSD Budget

December 2014/15 1st Amendment

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE WOODHAVEN-BROWNSTOWN SCHOOL DISTRICT

RESOLVED, that this resolution shall be the general appropriations act of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2015, as amended; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Woodhaven-Brownstown School District.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2015 is as follows (Note: Total revenues include all income generated by an ad valorem property tax levy of 18.0000 mills, applied against all non-homestead and non-qualified agricultural property in the Woodhaven-Brownstown School District. The purpose of such a Millage levy is to help support the appropriations outlined below):

Revenue

Local sources	\$7,428,895
Interdistrict sources	204,500
State sources	34,098,211
Federal sources	489,977
Operating Transfers	1,112,445
Total Revenue	\$43,334,028

Fund Balance, July 1, 2013	\$3,026,786	
Less Designated Fund Balance	<u>0</u>	
Fund Balance Available to Appropriate		3,026,786

Total Available To Appropriate \$46,360,814



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BE IT FURTHER RESOLVED, that \$46,360,814 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	\$27,773,342
Support Services	14,888,292
Athletics	876,860
Operating Transfers	<u>696,860</u>
Total Appropriated	<u>\$44,235,354</u>
Projected Unappropriated Fund Balance - June 30, 2015	<u>\$2,125,460</u>

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This constitutes a revision effective December 2014, to the General Appropriations Act that was adopted for the fiscal year ending June 30, 2015, and which took effect on July 1, 2014.