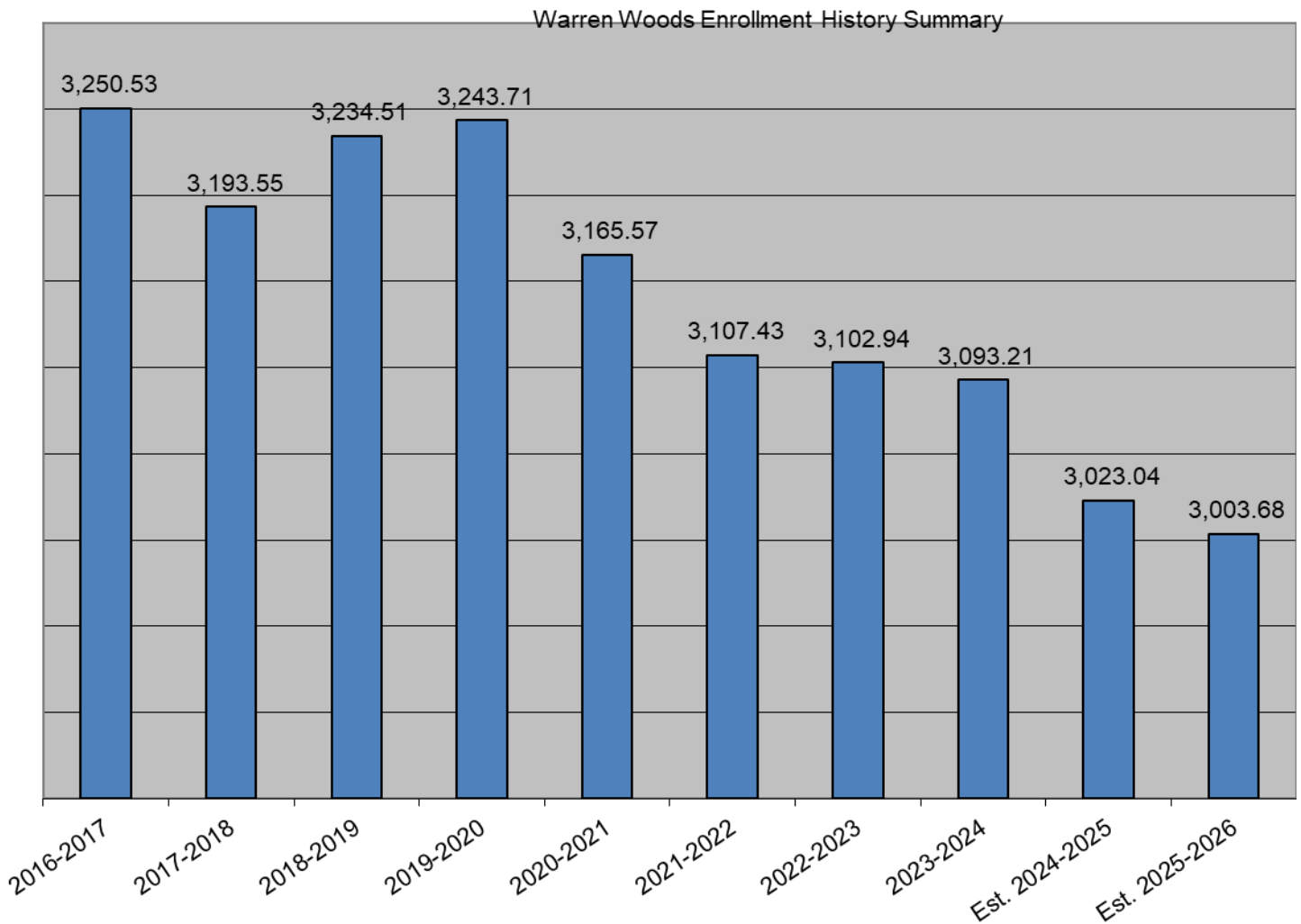


2025-2026 Original Budget Assumptions – May 5, 2025

Assumptions Used

○ Revenue

- 18.0000 Mills of Non-Homestead tax levy and 6.0000 Mills of Commercial Personal tax levy
- 5% increase in Non-Homestead and 2% increase in Commercial Personal taxable values from May 2024 original values
- Declining interest rates throughout 25/26
- **Reduced rental revenue due to Summer 2026 Auditorium Plaza Renovations**
- Foundation of \$10,000 per pupil \$392 increase from 24/25
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Enrollment change of ~~(4.28)~~ **(19.36)** FTE Students from 24/25 Blended Count
 - Un-audited February 2025 Count = 3,013.98 **3,003.68**
 - Estimated October 2025 Count = 3,013.98 **3,003.68**



- Declining Enrollment Payments adjusted for loss of ~~4.28~~ **19.36** FTE
- Elimination of Sec. 20f Hold Harmless Guarantee Payments
- Maintain Sec. 22i School Transportation Cost funding
- Elimination of Sec. 27l Educator Compensation Funds
- Elimination of Sec. 27k Student Loan Repayment Funds
- Decrease in Sec. 31aa Student Mental Health and Student Safety Grant Funding
- Increase in Sec. 41 Bilingual Education funding
- Elimination of Sec. 97j Early Warning Grant Funds
- Increase in Sec. 107 Adult Education Funding
- Removed 24/25 GSRP Start-up Grant Funding
- Removed FAFSA Completion Challenge Grant Funding

- Removal of MPSERS 147a(4) Rate cap reduction payment offset
- Removal of MPSERS 147c(2) One-Time UAAL Buydown
- Decrease in MPSERS 147a(2) Normal Cost Offset for lower AROR
- Increase in MPSERS 147e Added Normal/DC transition costs for PA 92 of 2017
- Increase in MPSERS 147c(1) UAAL Stabilization Payment rate from 10.59% of payroll to 15.02% of payroll
- Included MPSERS 147g Employee Healthcare Reimbursement funds to offset employees no longer contributing 3% to retiree healthcare

- Maintaining of Federal Grant Funding
- Removal of remaining Federal ESSER III and ARP ESSER III 11t funds

- 3% Increase in County-wide Enhancement Millage funding

- Increase in Childcare and Food Service Fund Indirect Cost Reimbursement to GF

○ **Expenses**

- Teaching Staff Changes
 - Salaries adjusted for changes based on collective bargaining agreement
 - No changes to staffing levels
 - **3 Teacher Retirements**
- Support Group salaries
 - APA/Clerks Assoc. Step movement and scheduled changes based on collective bargaining agreements
 - **1 APA Retirement**

- AFSME & AFT at 24/25 rates pending negotiations

- **1 Bus Driver Retirement**

- Increased athletic coaching salaries based on Teacher CBA
- Increase in Substitute Teacher Pay Rates
- Increase in pay rates due to accelerated minimum wage increases
- Removed Student Loan Repayment Disbursements
- Dock/Unpaid Days restored
- Added Warren Woods Leadership Academy Intern position
- Removed in-school and after-school High Dosage Tutoring (23g)
- Removed literacy mentor and drop in tutoring (23g)

- MPSERS UAAL rate increase from 10.58% to 15.02%
- MPSERS Employer rate decrease from 30.70% to 27.77% (2.93%)

- Health Insurance Cap Increases
 - 0.2% Increase in cap on July 1, 2025, for non-teachers
 - ~~4.0%~~ **2.9%** Increase in the cap on January 1, 2026, for teachers
- 4% increase in life insurance and 4% LTD rates for non-teachers
- 4.0% increase in Dental and 0% Vision rates for non-teachers
- ~~Removed Subject.com Pilot costs~~ **Continuing with Subject.com for 25/26**
- Purchase of new WWT Drumline Equipment
- Removal of ESSER III and ARP 11t related purchases
- Removed Purchase of new WWMS Math Curriculum
- Removed FAFSA Completion Challenge purchases
- **Reduced number of students enrolled in Early Middle College for 25/26**
- Estimated ~~15%~~ **10%** increase in Property Casualty Insurance
- Estimated ~~15%~~ **10%** increase for vehicle and bus insurance
- Estimated ~~15%~~ **6.5%** increase in worker's compensation premiums due to increase in wages **and reduction in experience modification**
- Estimated 12% increase in water rates
- Estimated 5% increase in natural gas
- Estimated 0% increase in electric
- 5% Increase in building custodial supply costs
- 2.8% increase in SEC contract for school safety managers
- **Increased cost to move from Registration Gateway to PowerSchool Enrollment Express**
- **Removed transfer to Building and Site Fund**

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2025-2026

BUDGET FORECAST

Presented to Board of Education, May 5, 2025

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

	2023-24	2024-2025	2025-2026	INCREASE
REVENUES:	AUDITED	AMENDED #2	May 5th Forecast	(DECREASE)
LOCAL SOURCES	5,126,479	5,373,283	5,451,958	78,675
STATE SOURCES	38,061,935	38,374,310	37,298,420	(1,075,890)
FEDERAL SOURCES	3,230,589	2,254,398	2,139,552	(114,846)
OTHER TRANSACTIONS	<u>3,271,334</u>	<u>3,168,647</u>	<u>3,056,782</u>	<u>(111,865)</u>
TOTAL REVENUES	49,690,337	49,170,638	47,946,712	(1,223,926)

	2023-24	2024-2025	2025-2026	INCREASE
EXPENDITURES:	AUDITED	AMENDED #2	May 5th Forecast	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,171,255	21,232,676	21,726,763	494,087
ADDED NEEDS	6,271,906	6,616,743	6,791,661	174,918
ADULT & CONTINUING ED.	398,704	470,437	496,511	26,074
TOTAL INSTRUCTION	26,841,865	28,319,856	29,014,935	695,079
SUPPORT SERVICES:				
PUPIL SERVICES	4,315,680	4,847,309	4,931,826	84,517
INST. STAFF SERVICES	2,634,653	2,724,484	2,660,575	(63,909)
GENERAL ADMINISTRATION	535,650	621,345	605,061	(16,284)
SCHOOL ADMINISTRATION	2,322,481	2,408,485	2,604,482	195,997
BUSINESS SERVICES	616,671	689,785	696,089	6,304
OPERATIONS/MAINTENANCE	4,846,443	5,197,436	5,169,428	(28,008)
PUPIL TRANSPORTATION	938,462	1,005,450	963,690	(41,760)
CENTRAL SERVICES	1,271,542	1,367,277	1,413,303	46,026
ATHLETIC ACTIVITIES/OTHER SUPP	730,961	770,011	794,464	24,453
COMMUNITY SERVICES	449,633	402,479	430,944	28,465
OTHER SUPPORT SERVICES	392,960	15,300	0	(15,300)
TOTAL SUPPORT	<u>19,055,136</u>	<u>20,049,361</u>	<u>20,269,862</u>	<u>220,501</u>
TOTAL EXPENDITURES	45,897,001	48,369,217	49,284,797	915,580
Other Uses - Transfers Net	(1,214,292)	(463,900)	(24,500)	439,400
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	2,579,044	337,521	(1,362,585)
BEGINNING EQUITY	<u>12,316,324</u>	<u>14,895,368</u>	<u>15,232,889</u>
ENDING EQUITY	14,895,368	15,232,889	13,870,304