

THE SCHOOL DISTRICT OF
THE CITY OF WYANDOTTE

January 17, 2023



GENERAL FUND

FIRST BUDGET REVISION – 2022-23 SCHOOL YEAR

Budget Detail

Budget Report Index

Budget Revision Summary

Summary of Budget Details

Page 1

Revised Budget Resolution

Page 2-3

Revised Budget Detail

Pages 5-6

Fiscal Projection Summary

Page 7

State Aid Status Report

Page 8-9

January 17, 2023

The School District of the City of Wyandotte



Administrative Business Services

639 Oak Street, Wyandotte, Michigan 48192

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Kenneth C. Laub
Director of Finance

"Achieving Excellence"

Dr. Catherine Cost
Superintendent of Schools

DATE: January 17, 2023
TO: Dr. Cost and the Board of Education
FROM: Kenneth C. Laub, Director of Finance
SUBJECT: **First Budget Revision – General Fund**
CC: File

The development of the 2022-23 SY Budget

- Loss of 55 student memberships
- Increase of \$450 in the Per Pupil Foundation, from \$ 8,700 to \$ 9,150

Amendment Summary

- **Local revenue**

As expected, three specific areas of local funding were affected by the pandemic restrictions over the last several years; Athletics (event gate receipts), Childcare (childcare fees), and health careers (student training at healthcare facilities). We are happy to see those resources rebound.

- **Student membership**

The most critical piece of our budget planning is membership revenue. The District's blended count for 2021-22 was 4479.93. The current SY blended count is 4424.84. A net loss of 55 student FTEs.

- **State Categorical Funding**

The per pupil state aid funding level increased from \$8,700 to \$9,150 per FTE. Based upon this funding level, membership revenue will reflect an additional +\$ 2.0M.

Most categorical levels will remain funded similarly to previous years. **(I have included a State Aid Status Report for you to understand better the categorical funds the district receives). Revenue increased by \$3.49M**

Expenditures

In a typical fashion, most budget changes are reflected in staff wages and benefits accounts. Union contract stipulations, as well as other operational agreements, dictate those adjustments.

GF expenditures increased by \$2.5M.

- **Thoughts**

Once again, with additional State and Federal funding coupled with the support of all staff and decisions at the Board level, we have what I believe to be a comfortable continuation of fiscal responsibility going into the upcoming 2023-24 school year.

In mid-February the Act 18, Debt Fund, Food Service Fund and Building and Site Sinking Fund, will be presented.

Please let me know if you have any specific questions. I will run them down for you.

Resolution for Adoption – First Budget Revision 2022-23 SY

General Fund

BE IT RESOLVED that the amended 2022-23 revenues, expenditures and unappropriated fund balance estimated to be available for appropriations in the General Fund of The School District of The City of Wyandotte for the period ending June 30, 2021 will be as follows;

Please See Attachment B

BE IT FURTHER RESOLVED that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement as adopted by the Board.

BE IT FURTHER RESOLVED that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold appropriate administrators responsible for the performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budget policies established by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, such appropriations may be made upon written authorization of the Superintendent as set forth in District policy relating to purchasing and bidding procedures, but no other purchases will be made without the approval of the Board of Education. When the Superintendent makes appropriations as permitted by this resolution, the appropriations shall be presented to the Board at its next regularly scheduled meeting.

This appropriation resolution is to take effect on January 17, 2023.

Attachment B
 First Revision - Budget By Function
 General Fund
 2022-23 SY

| | | <u>First Revision 2022-23</u> |
|---|---------------------|-----------------------------------|
| <u>Revenue:</u> | | |
| Local | | \$ 4,460,700 |
| Other Local | | \$ 2,295,000 |
| State | | \$ 43,233,121 |
| Federal | | \$ 40,000 |
| Incoming Transfers and Other Transactions | | \$ 300,000 |
| Total Estimated Revenue | | <u>\$ 50,328,821</u> |
| Unassigned Fund Balance, July 1,2022 | \$ 9,762,947 | |
| Less Appropriated Fund Balance | <u>\$ -</u> | |
| | <u>\$ 9,762,947</u> | |
| General Fund Balance Available to Appropriate | | \$ 9,762,947 |
| Total General Fund Available | | <u>\$ 60,091,768</u> |

| | | <u>First Revision 2022-23</u> |
|---|--|-----------------------------------|
| <u>Expenditures:</u> | | |
| Instruction: | | |
| Basic Instruction (11X) | | \$ 23,539,051 |
| Added Needs (12X) | | \$ 3,428,870 |
| Adult and Continuing (13X) | | \$ - |
| Support Services: | | |
| Pupil (21X) | | \$ 2,225,250 |
| Instructional Staff (22X) | | \$ 677,538 |
| General Administration (23X) | | \$ 519,245 |
| School Administration (24X) | | \$ 2,637,872 |
| Business (25X) | | \$ 944,207 |
| Maintenance/Custodial (26X) | | \$ 6,641,048 |
| Transportation (27X) | | \$ 1,043,000 |
| Central-HR and Technology (28X) | | \$ 3,487,299 |
| Athletics (29X) | | \$ 1,021,312 |
| Community Services (3XX) | | \$ 473,630 |
| Outgoing Transfers and Other Transactions (4XX,5XX,6XX) | | \$ 933,565 |
| Total Appropriated From General Fund | | <u>\$ 47,571,887</u> |
| Total General Fund Revenue Available | | 60,091,768 |
| Estimated Fund Balance June 30, 2023 | | <u>\$12,519,881</u> |
| | | 26.32% |

Budget By Function

Wyandotte Schools

Fiscal Year: 2023

Fund: GENERAL FUND

| | 2022 - 2023 Adopted Budget | 2022 - 2023 Amended Budget | | Change |
|-------------------------------|-------------------------------|-------------------------------|-----------|---------------------|
| Revenue | | | | |
| Local | \$3,961,610.00 | \$4,460,700.00 | \$ | 499,090.00 |
| Other Local Revenue | \$2,534,578.00 | \$2,295,000.00 | \$ | (239,578.00) |
| State | \$39,997,928.00 | \$43,233,121.00 | \$ | 3,235,193.00 |
| Federal | \$33,000.00 | \$40,000.00 | \$ | 7,000.00 |
| Other Financing Sources | \$300,000.00 | \$300,000.00 | \$ | - |
| Incoming Transfers | \$5,200.00 | \$0.00 | \$ | (5,200.00) |
| Total Revenue | \$46,832,316.00 | \$50,328,821.00 | \$ | 3,496,505.00 |
| Expenditures | | | | |
| Instruction | | | | |
| Basic Programs | | | | |
| Salaries | \$13,303,370.00 | \$13,506,830.00 | \$ | 203,460.00 |
| Benefits | \$8,224,919.00 | \$9,017,401.00 | \$ | 792,482.00 |
| Purchased Services | \$744,475.00 | \$711,635.00 | \$ | (32,840.00) |
| Supplies | \$185,744.00 | \$240,860.00 | \$ | 55,116.00 |
| Capital Outlay | \$19,360.00 | \$53,500.00 | \$ | 34,140.00 |
| Other Expenditures | \$8,825.00 | \$8,825.00 | \$ | - |
| Outgoing Transfers | \$0.00 | \$0.00 | \$ | - |
| Added Needs | | | | |
| Salaries | \$2,031,999.00 | \$1,840,748.00 | \$ | (191,251.00) |
| Benefits | \$1,341,394.00 | \$1,397,747.00 | \$ | 56,353.00 |
| Purchased Services | \$66,950.00 | \$56,175.00 | \$ | (10,775.00) |
| Supplies | \$165,638.00 | \$134,200.00 | \$ | (31,438.00) |
| Capital Outlay | \$0.00 | \$0.00 | \$ | - |
| Other Expenditures | \$0.00 | \$0.00 | \$ | - |
| Support Services | | | | |
| Pupil | | | | |
| Salaries | \$1,194,494.00 | \$1,338,845.00 | \$ | 144,351.00 |
| Benefits | \$783,810.00 | \$836,595.00 | \$ | 52,785.00 |
| Purchased Services | \$49,539.00 | \$42,500.00 | \$ | (7,039.00) |
| Supplies | \$7,100.00 | \$7,100.00 | \$ | - |
| Other Expenditures | \$210.00 | \$210.00 | \$ | - |
| Instructional Staff | | | | |
| Salaries | \$209,393.00 | \$216,542.00 | \$ | 7,149.00 |
| Benefits | \$148,993.00 | \$159,581.00 | \$ | 10,588.00 |
| Purchased Services | \$194,420.00 | \$118,750.00 | \$ | (75,670.00) |
| Supplies | \$178,115.00 | \$177,665.00 | \$ | (450.00) |
| Capital Outlay | \$0.00 | \$0.00 | \$ | - |
| Other Expenditures | \$3,700.00 | \$5,000.00 | \$ | 1,300.00 |
| General Administration | | | | |
| Salaries | \$223,030.00 | \$214,942.00 | \$ | (8,088.00) |
| Benefits | \$147,453.00 | \$147,453.00 | \$ | - |
| Purchased Services | \$88,500.00 | \$87,600.00 | \$ | (900.00) |
| Supplies | \$48,700.00 | \$46,000.00 | \$ | (2,700.00) |
| Capital Outlay | \$300.00 | \$300.00 | \$ | - |
| Other Expenditures | \$22,950.00 | \$22,950.00 | \$ | - |
| School Administration | | | | |
| Salaries | \$1,586,314.00 | \$1,583,883.00 | \$ | (2,431.00) |
| Benefits | \$1,013,610.00 | \$1,018,839.00 | \$ | 5,229.00 |
| Purchased Services | \$13,950.00 | \$10,950.00 | \$ | (3,000.00) |
| Supplies | \$9,550.00 | \$7,550.00 | \$ | (2,000.00) |
| Capital Outlay | \$0.00 | \$0.00 | \$ | - |
| Other Expenditures | \$16,650.00 | \$16,650.00 | \$ | - |
| Business | | | | |
| Salaries | \$338,954.00 | \$351,158.00 | \$ | 12,204.00 |
| Benefits | \$242,807.00 | \$200,499.00 | \$ | (42,308.00) |
| Purchased Services | \$261,600.00 | \$335,100.00 | \$ | 73,500.00 |

Budget By Function

Wyandotte Schools

Fiscal Year: 2023

Fund: GENERAL FUND

| | 2022 - 2023 Adopted Budget | 2022 - 2023 Amended Budget | Change |
|---|-------------------------------|-------------------------------|------------------------|
| Supplies | \$4,500.00 | \$4,000.00 | \$ (500.00) |
| Capital Outlay | \$2,600.00 | \$2,800.00 | \$ - |
| Other Expenditures | \$112,116.00 | \$50,850.00 | \$ (61,266.00) |
| Operations and Maintenance | | | |
| Salaries | \$2,417,060.00 | \$ 2,382,094.00 | \$ (34,966.00) |
| Benefits | \$2,162,697.00 | \$2,056,508.00 | \$ (106,189.00) |
| Purchased Services | \$1,545,225.00 | \$1,611,225.00 | \$ 66,000.00 |
| Supplies | \$438,570.00 | \$475,570.00 | \$ 37,000.00 |
| Capital Outlay | \$63,900.00 | \$114,150.00 | \$ 50,250.00 |
| Other Expenditures | \$1,500.00 | \$1,500.00 | \$ - |
| Transportation | | | |
| Salaries | \$0.00 | \$0.00 | \$ - |
| Benefits | \$0.00 | \$0.00 | \$ - |
| Purchased Services | \$864,000.00 | \$1,043,000.00 | \$ 179,000.00 |
| Supplies | \$0.00 | \$0.00 | \$ - |
| Capital Outlay | \$0.00 | \$0.00 | \$ - |
| Central | | | |
| Salaries | \$600,402.00 | \$598,430.00 | \$ (1,972.00) |
| Benefits | \$343,115.00 | \$354,845.00 | \$ 11,730.00 |
| Purchased Services | \$366,800.00 | \$390,800.00 | \$ 24,000.00 |
| Supplies | \$86,225.00 | \$86,225.00 | \$ - |
| Capital Outlay | \$333,000.00 | \$810,274.00 | \$ 477,274.00 |
| Other Expenditures | \$523,874.00 | \$1,246,725.00 | \$ 722,851.00 |
| Other Support Services | | | |
| Salaries | \$331,941.00 | \$358,251.00 | \$ 26,310.00 |
| Benefits | \$163,117.00 | \$196,121.00 | \$ 33,004.00 |
| Purchased Services | \$319,700.00 | \$329,700.00 | \$ 10,000.00 |
| Supplies | \$77,240.00 | \$77,240.00 | \$ - |
| Capital Outlay | \$31,000.00 | \$45,000.00 | \$ 14,000.00 |
| Other Expenditures | \$15,000.00 | \$15,000.00 | \$ - |
| Community Services | | | |
| Benefits | \$0.00 | \$0.00 | \$ - |
| Purchased Services | \$375,122.00 | \$362,922.00 | \$ (12,200.00) |
| Supplies | \$78,000.00 | \$82,500.00 | \$ 4,500.00 |
| Capital Outlay | \$4,000.00 | \$4,000.00 | \$ - |
| Other Expenditures | \$24,208.00 | \$24,208.00 | \$ - |
| Other Financing Uses | | | |
| Salaries | \$0.00 | \$0.00 | \$ - |
| Other Expenditures | \$46,375.00 | \$46,850.00 | \$ 475.00 |
| Outgoing Transfers | \$861,715.00 | \$886,715.00 | \$ 25,000.00 |
| Indirect Cost Recovery | \$0.00 | \$0.00 | \$ - |
| Total Expenditures | \$45,069,818.00 | \$ 47,571,887.00 | \$ 2,502,069.00 |
| Net Change in Fund Balance | \$ 1,762,498.00 | \$ 2,756,934.00 | \$ 994,436.00 |
| Fund Balance - Beginning of Year | \$ 9,762,947.00 | \$ 9,762,947.00 | \$ - |
| Fund Balance - End of Year | \$ 11,525,445.00 | \$ 12,519,881.00 | \$ 994,436.00 |

2022-23 Fiscal Projection-First Revision

1/16/2023

| | |
|--|-------------|
| Beginning Fund Balance (Unassigned) July 1, 2022 | \$9,762,947 |
| | 20.5% |

| | |
|-----------------------------------|--------------|
| 2022-23 Adopted Budgeted Revenues | \$46,832,316 |
|-----------------------------------|--------------|

Revenue Changes:

| | | |
|-----------------------------|-------------|--|
| Revised Revenue Adjustments | \$3,496,505 | |
|-----------------------------|-------------|--|

| | | |
|---------------|-------------|--|
| Total Changes | \$3,496,505 | |
|---------------|-------------|--|

| | |
|--------------------------------------|---------------------|
| First Amended 2022-23 Revenue | \$50,328,821 |
|--------------------------------------|---------------------|

| | |
|---------------------------------------|--------------|
| 2022-23 Adopted Budgeted Expenditures | \$45,069,818 |
|---------------------------------------|--------------|

Expenditure Changes:

| | | |
|---------------------------------|-------------|--|
| Revised Expenditure Adjustments | \$2,502,069 | |
|---------------------------------|-------------|--|

| | | |
|---------------|-------------|--|
| Total Changes | \$2,502,069 | |
|---------------|-------------|--|

Budget Reductions Proposed:

| | | |
|-------|-----|--|
| Other | \$0 | |
|-------|-----|--|

| | |
|---|---------------------|
| First Amended 2022-23 Expenditures | \$47,571,887 |
|---|---------------------|

| | |
|---|-------------|
| Projected Operating Surplus (Deficit) for 2022-23 | \$2,756,934 |
|---|-------------|

| | |
|---|--------------|
| Projected Ending Fund Balance June 30, 2023 | \$12,519,881 |
| | 26.3% |

STATE OF MICHIGAN
2022-2023 State Aid Financial Status Report
Payment Dated: 01/20/2023

District: 82170 ISD: 82

Wyandotte, School District of the City of

| | |
|------------------------|----------|
| State Aid Membership | 4,424.84 |
| General ED K-12 | 3,800.78 |
| Supplemental 2022 | 3,831.66 |
| Fall 2022 | 3,797.35 |
| Special ED K-12 Sec 52 | 624.06 |
| Supplemental 2022 | 634.84 |
| Fall 2022 | 622.86 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2022 | 0.00 |
| Fall 2022 | 0.00 |

| | |
|--------------------|----------|
| FY 2023 Foundation | 9,150.00 |
| | |
| FY 1995 Foundation | 5,035.72 |

| | Amount | Mills | Revenue |
|-----------------------|-------------|--------|-----------|
| Non-Pre TV | 208,491,714 | 18.000 | 3,752,851 |
| Comm PP TV | 7,450,200 | 6.000 | 44,701 |
| Assumed Local Revenue | | | 3,797,552 |

| | |
|------------------------------|--------|
| Local Revenue Per GE | 999.15 |
| Local Revenue Per Membership | 858.23 |

| | |
|---------------------------|---------------|
| Special Ed. Costs | 27,077,992.00 |
| Special Ed. Transp. Costs | 579,459.00 |

CURRENT YEAR ALLOWANCES

| | | Amount | Pct to Date | Previous Amts | Current Amt |
|---------|--|-----------------|-------------|-----------------|----------------|
| 22a | PROP A OBLIGATION (State PP: \$4,177.49) | 18,484,724.85 | 36.36% | 5,043,602.04 | 1,677,443.92 |
| 51c | SPEC ED HEADLEE OBLIGATION | 8,156,077.22 | 36.36% | 2,224,162.26 | 741,387.42 |
| 22b/51e | DISCRETIONARY PAYMENT | 16,777,474.56 | 36.36% | 4,577,538.58 | 1,522,751.17 |
| 31A | AT RISK | 2,552,758.50 | 36.36% | 696,137.24 | 232,045.75 |
| 61d | CTE PER PUPIL INCENTIVE | 20,953.32 | 36.36% | 5,713.97 | 1,904.66 |
| 35a(5) | EARLY LITERACY TARGETED INSTRUCTIO | 58,875.00 | 36.36% | 16,055.21 | 5,351.74 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 119,242.49 | 36.36% | 32,534.36 | 10,822.21 |
| 147a(1) | MPSERS COST OFFSET | 493,819.77 | 36.36% | 134,664.65 | 44,888.22 |
| 147a(2) | MPSERS NORMAL COST OFFSET | 224,336.58 | 100.00% | 224,336.58 | 0.00 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 43,882.13 | 100.00% | 43,882.13 | 0.00 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 7,141,351.73 | 36.36% | 1,947,446.62 | 649,148.87 |
| 31d | SCHOOL LUNCH | 54,997.39 | 36.36% | 14,997.79 | 4,999.26 |
| 61a.1 | VOCATIONAL EDUCATION | 187,104.44 | 36.36% | 51,023.38 | 17,007.79 |
| | | \$54,315,597.98 | | \$15,012,094.81 | \$4,907,751.01 |

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

STATE OF MICHIGAN
 2022-2023 State Aid Financial Status Report
 Payment Dated: 01/20/2023

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|-------------------------------|---------------------------------------|---------------------|-------------|---------------------|----------------|
| 147e | 2021 MPSERS REFORMS - DEFINED CONTRIB | (4,179.18) | 100.00% | (4,179.18) | 0.00 |
| 61d | 2022 CTE PER PUPIL INCENTIVE | (286.20) | 100.00% | (286.20) | 0.00 |
| | | <u>(\$4,465.38)</u> | | <u>(\$4,465.38)</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$54,311,132.60 | | \$15,007,629.43 | \$4,907,751.01 |

Amount Applied to Loan Payments

| | |
|--------------------|------------|
| MFA - SAN 2022 A-1 | 366,461.60 |
|--------------------|------------|

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|--|------------------------|
| 20 | FOUNDATION GRANT (State PP: \$8,150.85) | 30,979,587.66 |
| 51a.2 | SPECIAL ED FOUNDATION (SEC 52) - Also includes 75% from 51e. | 5,710,149.00 |
| 51a | SPECIAL EDUCATION (Categorical Amount) | <u>6,728,539.97</u> |
| | | <u>\$43,418,276.63</u> |

SUMMARY OF REGULAR PAYMENTS

| | | | | | |
|------------|----------------|------------|----------------|------------|----------------|
| 10/20/2022 | \$4,237,229.42 | 11/21/2022 | \$5,927,461.68 | 12/20/2022 | \$4,842,938.33 |
| 01/20/2023 | \$4,907,751.01 | | | | |