

THE SCHOOL DISTRICT OF
THE CITY OF WYANDOTTE

JANUARY 16, 2024



FIRST BUDGET REVISION – 2023-24 SCHOOL YEAR
General Fund

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January 16, 2024

The School District of the City of Wyandotte

Administrative Business Services

639 Oak Street, Wyandotte, Michigan 48192

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Brandy Nusser
Director of Finance

"Achieving Excellence"

Dr. James Anderson
Superintendent of Schools

DATE: January 16, 2024
TO: Dr. Anderson and the Board of Education
FROM: Brandy Nusser, Director of Finance *BNM*
SUBJECT: **First Budget Revision – General Fund**
CC: File

The development of the 2023-24 SY Budget

- Loss of 100 FTEs / student memberships
- Increase of \$458 in the Per Pupil Foundation, from \$ 9,150 to \$ 9,608

Amendment Summary

Revenue

Revenue adjustments to local property taxes were minimal and State Aid adjustments are based on current enrollment.

Student membership

The most critical piece of our budget planning is membership revenue. The Districts blended count for 2022-23 was 4,425. The current 2023-24 blended count is 4,325. A net loss of 100 student FTE's.

The per pupil state aid funding level increased from \$9,150 to \$9,608 per FTE. Based upon this funding level, membership revenue will reflect an additional \$2m.

State Categorical Funding

Most categorical levels will remain funded similar to previous years. **(I have included a State Aid Status Report for you to better understand the categorical funds the district receives).**

Total General Fund increased by \$1.93M

Expenditures

Most budget changes are reflected in staff wage/benefit accounts. Union contract stipulations, changes in health benefits, retirement, and other operational agreements dictate those adjustments.

Child care expenditures increased by \$450k as a result of not receiving Child Care Relief (CCR) grants this year. These grants were backed by Covid funding and are no longer available. The CCR grants helped us to cover staffing along with some supplies over the last 3 years.

The budget was increased for \$405k to account for the RHS pool ventilation upgrade project. ESSER funds covered approximately \$500k and the remaining was previously approved for General Fund.

GF expenditures increased by \$4.25M.

Thoughts

We are six months into some major staffing transitions within the finance office. We are continuing to face more transition with the payroll position. Our team continues navigating through these changes and we are proud of work we have done in these short six months.

Now that Covid funds are spent and we are no longer getting those additional funds, we are challenged to take a fresh look at our budget. We will need to be mindful of replacing staff that resign/retire and take a look at our staffing needs. We will need to utilize grant funds and continue to look for new opportunities through grants.

Please keep in mind that this budget will continue to evolve, and we are only halfway through our fiscal year. Even a small variance in our budget as low as 1% in General Fund is \$500k, and 1% in ACT18 (which can impact General Fund) is \$260k. Our Fund Balance can be easily affected by these variances.

I plan to update the budget in the Spring with a second revision. For this budget I was able to meet with Operations and Technology, and for the spring budget I plan to work with more buildings/departments to ensure we have an accurate budget.

Thank you for the support our department has received so far.

WYANDOTTE PUBLIC SCHOOLS
GENERAL FUND BUDGET - FIRST AMENDMENT PROPOSAL (JANUARY 2024)
6/30/2024

	<u>2024 - 2024</u> <u>Original</u>	<u>2023 - 2024</u> <u>Proposed</u> <u>Amended</u>	<u>Change</u>	<u>% Change</u>
Revenue				
Local	\$ 7,235,100.00	\$ 7,206,500.00	\$ (28,600.00)	(0%)
State	42,428,214.00	44,499,072.00	2,070,858.00	5%
Federal	40,000.00	40,000.00	-	0%
Other Financing Sources	547,274.00	300,000.00	(247,274.00)	(45%)
Incoming Transfers	-	130,000.00	130,000.00	100%
Total Estimated Revenue	<u>\$ 50,250,588</u>	<u>\$ 52,175,572</u>	<u>1,924,984</u>	<u>4%</u>
Fund Balance @ July 1, 2023	\$ 9,801,897			
Less Appropriated Fund Balance	(16,582)			
Total Unassigned Fund Balance @ July 1, 2023	<u>\$ 9,785,315</u>			
General Fund Balance Available to Appropriate	<u>9,762,947.00</u>	<u>\$ 9,785,315</u>		
Total General Fund Available	<u>\$ 60,013,535</u>	<u>\$ 61,960,887</u>		
Expenditures				
Instruction				
Basic Programs (11x)	\$ 24,053,003	\$ 25,042,212	\$ 989,209	4%
Added Needs (12x)	3,616,923	4,071,190	454,267	13%
Support Services				
Pupil (21x)	2,338,260	2,412,226	73,966	3%
Instructional Staff (21x)	678,138	867,892	189,754	28%
General Administration (23x)	836,245	617,315	(218,930)	(26%)
School Administration (24x)	2,704,710	2,850,460	145,750	5%
Business (25x)	988,100	1,108,298	120,198	12%
Operations and Maintenance (26x)	6,689,470	7,899,602	1,210,132	18%
Transportation (27x)	1,218,000	1,450,000	232,000	19%
Central (28x)	3,553,867	4,309,963	756,096	21%
Other Support - Athletics (29x)	1,096,312	1,096,312	-	0%
Community Services (3xx)	473,630	775,335	301,705	64%
Other Financing Uses (4xx, 5xx, 6xx)	989,115	979,865	(9,250)	(1%)
Total Appropriated from General Fund	<u>\$ 49,235,773</u>	<u>\$ 53,480,670</u>		
Total General Fund Revenue Available	<u>60,013,535</u>	<u>61,960,887</u>		
Estimated Fund Balance June 30, 2024	<u>\$ 10,777,762</u>	<u>\$ 8,480,217</u>		

Resolution for Adoption

First Budget Amendment 2023-24 SY

General Fund

BE IT RESOLVED, that the total amended 2023-24 revenues, expenditures and un-appropriated 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, 2024 will be as follows;

See Index Tab:

1. General Fund First Revised 2023-24 SY

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 is to take effect on January 17, 2024.

WYANDOTTE PUBLIC SCHOOLS
GENERAL FUND BUDGET - FIRST AMENDMENT PROPOSAL (JANUARY 2024)
6/30/2024

	2022-2023 Prior Yr Audited	2023 - 2024 Current Actual	2023 - 2024 Current Original	2023 - 2024 Proposed
Revenue				
Local	8,349,811	3,170,519	7,235,100	7,206,500
State	44,272,716	11,018,747	42,428,214	44,499,072
Federal	34,511	21,510	40,000	40,000
Other Financing Sources	(724,382)	-	547,274	300,000
Incoming Transfers	31,289	130,378	-	130,000
Total Revenue	\$ 51,963,945	\$ 14,341,154	\$ 50,250,588	\$ 52,175,572
Expenditures				
Instruction	\$ 28,568,464	\$ 11,378,336	\$ 27,669,926	\$ 29,113,402
Basic Programs	\$ 24,485,302	\$ 9,703,026	\$ 24,053,003	\$ 25,042,212
Salaries	13,517,561	5,318,242	13,433,641	13,448,110
Benefits	9,848,681	3,828,426	9,391,215	10,161,002
Purchased Services	802,778	453,706	913,135	1,111,350
Supplies	217,842	85,571	225,060	259,700
Capital Outlay	31,078	13,141	54,350	49,500
Other Expenditures	67,362	3,940	35,602	12,550
Added Needs	\$ 4,083,162	\$ 1,675,310	\$ 3,616,923	\$ 4,071,190
Salaries	2,133,915	917,841	1,938,963	2,133,098
Benefits	1,632,206	638,354	1,342,335	1,601,317
Purchased Services	65,452	29,805	82,425	80,425
Supplies	251,589	89,310	253,200	253,350
Capital Outlay	-	-	-	3,000
Support Services	\$ 22,301,932	\$ 10,169,961	\$ 20,102,402	\$ 22,612,068
Pupil	\$ 2,325,355	\$ 1,024,042	\$ 2,338,260	\$ 2,412,226
Salaries	1,296,901	573,576	1,380,020	1,327,917
Benefits	951,892	399,229	892,430	938,609
Purchased Services	71,260	47,538	58,500	140,400
Supplies	5,302	3,699	7,100	5,300
Other Expenditures	-	-	210	-
Instructional Staff	\$ 517,679	\$ 373,338	\$ 678,138	\$ 867,892
Salaries	197,405	121,393	204,242	333,888
Benefits	126,499	74,105	159,581	217,339
Purchased Services	104,439	107,222	131,650	134,000
Supplies	84,495	65,500	177,665	177,665
Other Expenditures	4,841	5,118	5,000	5,000
General Administration	\$ 844,273	\$ 285,658	\$ 836,245	\$ 617,315
Salaries	526,036	112,457	512,142	226,112
Benefits	160,812	71,655	147,453	162,453
Purchased Services	90,239	60,917	100,600	142,500
Supplies	39,147	9,981	46,000	46,000
Capital Outlay	-	5,732	300	6,000
Other Expenditures	28,039	24,916	29,750	34,250
School Administration	\$ 2,793,223	\$ 1,261,168	\$ 2,704,710	\$ 2,850,460
Salaries	1,584,899	740,976	1,561,599	1,595,732
Benefits	1,186,732	509,141	1,105,786	1,221,778
Purchased Services	9,511	7,199	13,125	12,300
Supplies	516	-	7,550	5,000
Other Expenditures	11,565	3,852	16,650	15,650

	2022-2023 Prior Yr Final	2023 - 2024 Current Actual	2023 - 2024 Current Original	2023 - 2024 Proposed
Business	\$ 999,982	\$ 767,763	\$ 988,100	\$ 1,108,298
Salaries	360,711	188,906	368,894	344,594
Benefits	220,333	206,236	216,756	280,704
Purchased Services	341,651	336,952	340,800	396,200
Supplies	10,179	4,254	7,800	10,500
Capital Outlay	917	13,485	3,000	16,000
Other Expenditures	66,191	17,930	50,850	60,300
Operations and Maintenance	\$ 7,210,406	\$ 3,762,758	\$ 6,689,470	\$ 7,899,602
Salaries	2,483,547	1,221,950	2,252,686	2,438,621
Benefits	2,134,330	932,846	1,998,966	2,329,481
Purchased Services	1,948,857	927,233	1,808,225	2,126,000
Supplies	565,006	269,644	501,570	592,000
Capital Outlay	78,207	410,542	126,523	413,000
Other Expenditures	459	543	1,500	500
Transportation	\$ 1,398,982	\$ 594,987	\$ 1,218,000	\$ 1,450,000
Purchased Services	1,398,982	594,987	1,218,000	1,450,000
Central	\$ 5,091,382	\$ 1,519,039	\$ 3,553,867	\$ 4,309,963
Salaries	625,624	355,846	633,398	662,001
Benefits	416,159	220,090	370,345	455,962
Purchased Services	283,838	199,601	419,900	425,900
Supplies	49,296	13,048	73,225	42,000
Capital Outlay	2,492,326	728,791	810,274	1,521,000
Other Expenditures	1,224,139	1,663	1,246,725	1,203,100
Other Support - Athletics	\$ 1,120,650	\$ 581,206	\$ 1,096,312	\$ 1,096,312
Salaries	352,489	170,134	358,251	358,251
Benefits	232,850	102,106	196,121	196,121
Purchased Services	373,814	188,746	385,700	385,700
Supplies	105,444	60,340	96,240	96,240
Capital Outlay	37,673	44,128	45,000	45,000
Other Expenditures	18,380	15,752	15,000	15,000
Community Services	\$ 468,391	\$ 249,370	\$ 473,630	\$ 775,335
Purchased Services	227,610	233,799	362,922	701,895
Supplies	52,127	8,173	82,500	48,440
Capital Outlay	143,248	-	4,000	-
Other Expenditures	45,406	7,398	24,208	25,000
Other Financing Uses	\$ 1,277,917	\$ 303,779	\$ 989,115	\$ 979,865
Other Expenditures	322,728	7,065	102,400	83,150
Outgoing Transfers	955,189	296,714	886,715	896,715
Total Expenditures	\$ 52,616,704	\$ 22,101,446	\$ 49,235,773	\$ 53,480,670
Net Change in Fund Balance	\$ (652,759)	\$ (7,760,292)	\$ 1,014,815	\$ (1,305,098)
Net Change in Fed Fund Balance	\$ 691,709	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	\$ 9,762,947	\$ -	\$ 10,777,762	\$ 9,785,315
Fund Balance - End of Year	\$ 9,801,897	\$ -	\$ 11,792,577	\$ 8,480,217

STATE OF MICHIGAN
2023-2024 State Aid Financial Status Report
Payment Dated: 12/20/2023

District: 82170 ISD: 82

Wyandotte, School District of the City of

FY 2024 Foundation	9,608.00
FY 1995 Foundation	5,035.72

State Aid Membership	4,324.98
General ED K-12	3,711.02
Supplemental 2023	3,776.20
Fall 2023	3,703.78
Special ED K-12 Sec 52	613.96
Supplemental 2023	636.38
Fall 2023	611.47
Special ED K-12 Sec 53	0.00
Supplemental 2023	0.00
Fall 2023	0.00

	Amount	Mills	Revenue
Non-Pre TV	226,811,587	18.000	4,082,609
Comm PP TV	8,231,000	6.000	49,386
Assumed Local Revenue			4,131,995
Local Revenue Per GE			1,113.44
Local Revenue Per Membership			955.38

Special Ed. Costs	31,416,659.00
Special Ed. Transp. Costs	1,126,397.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,080.34)	17,647,388.89	27.27%	3,294,803.21	1,517,639.74
51c	SPEC ED HEADLEE OBLIGATION	9,782,669.31	27.27%	1,778,489.28	889,244.64
22b	DISCRETIONARY PAYMENT	19,775,020.84	27.27%	3,673,638.79	1,719,009.39
29(7)	ENROLLMENT STABILIZATION PAYMENTS	363,003.22	27.27%	4,716.18	94,274.80
31A	AT RISK	3,182,759.46	27.27%	578,625.73	289,312.77
61d	CTE PER PUPIL INCENTIVE	20,038.22	27.27%	0.00	5,464.42
35a(6)	EARLY LITERACY TARGETED INSTRUCTIO	64,030.00	27.27%	0.00	17,460.98
152a	HEADLEE OBLIGATION FOR DATA COLLEC	126,495.86	27.27%	23,394.04	11,101.38
147f	MPSERS 0.5 UAAL RATE REIMB	207,222.89	27.27%	37,673.12	18,836.56
147a(1)	MPSERS COST OFFSET	479,607.46	27.27%	87,192.64	43,596.31
147a(3)	MPSERS COST OFFSET - ISDS AND DISTRI	0.00	0.00%	9,252.83	(9,252.83)
147a(2)	MPSERS NORMAL COST OFFSET	464,361.05	100.00%	464,361.05	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUT	68,114.85	100.00%	68,114.85	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	7,959,922.38	27.27%	1,447,113.89	723,556.94
31d	SCHOOL LUNCH	94,253.38	27.27%	17,135.26	8,567.64
30d	UNIVERSAL SCHOOL BREAKFAST	9,301.30	100.00%	0.00	9,301.30
30d	UNIVERSAL SCHOOL LUNCH	33,481.21	100.00%	0.00	33,481.21
61a.1	VOCATIONAL EDUCATION	169,620.49	27.27%	29,019.01	14,509.50
		<u>\$60,437,290.81</u>		<u>\$11,513,529.88</u>	<u>\$5,386,104.75</u>

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