

Board of Education Committee of the Whole April 6, 2023

Revised Budget 2022-23

Presented by:

Sandra Elka, Assistant Superintendent, Business & Operations

Amy Dagenhardt, Director of Finance & Budget



Revised Budget 2022-23

Revenue

- Foundation Allowance (FA) increased \$0.1 million
 - FA increased from \$8,700 to \$9,150 by the State after Board approved the 22/23 budget in June; budget was \$9,135
- Fall 2022 Student Count increased \$0.5 million
 - Blended count increased approx. 50 FTE from budget amount
- State Categoricals
 - MPSERS On Time Deposit \$5.5 million
 - At-Risk, Special Ed and Other \$0.7 million
- Federal Grants
 - ESSER revenue to receive \$4.8 million
 - Reduction in ESSER (\$0.8 million)
 - Reduction in Other Grants (\$0.4 million)
- Incoming Transfers & Other Financing Sources
 - GASB 87 & Pmt Other Public Schools \$0.8 million



Revised Budget 2022-23

Expenditures

- Staff costs increased \$0.2 million
 - Staff Reductions of 10 FTE in budget, actual was 8 FTE
- Benefit Increase \$5.5 million
 - Due to MPSERS One-Time Deposit
- Federal Grants decreased (\$1.3 million)
 - Adjusted budget to actual awards
- Reduced Instruction costs (\$0.3 million)
 - Expenditures moved to grants
 - Reduced VLAC expense
- Adjusted At-Risk, Bilingual, Voc Ed and Targeted Literacy \$0.4 million
- Increased Utilities & Maintenance \$0.9 million
- Increased Athletics Expenditures \$0.2 million
- Adjusted Employee Vacancies \$0.1 million



Enrollment Update

Fall Count 2022 Update

WSD Budget to Actual Comparison	Head Count	FTE
22/23 Budget	7,166	6,950
22/23 Actual	7,200	7,013
Change	43	63
Preschool (GSRP, Head Start, TBP) *	529	

* Preschool (GSRP, Head Start, TBP) Fall 2021 Head Count was 492



Revised Budget 2022-23

	Original Budget (in millions)	Revised Budget (in millions)
Revenue	\$111.1	\$111.1
Adjustments		\$11.1
Adjusted Revenue	\$111.1	\$122.2
Expenditures	\$111.9	\$111.9
Adjustments		\$5.7
Adjusted Expenditures	\$111.9	\$117.6
Revenue Over/(Under) Expenditures	(\$0.8)	\$4.6
Beginning Fund Balance Audited 6/30/2022	\$15.3	\$15.3
Ending Fund Balance	\$14.5	\$19.9



ESSER II (9/30/22 w/Tydings Amend 9/30/23)

Award	Spent/Encumbered/Allocated	Available
\$4,456,846	\$4,456,579	\$267

Funding Category	Spent to Date	Encumbered/ Allocated
Purchase of Educational Technology (Chromebooks, Audio Eq., Software, Tablets)	\$547,269	
Purchase Supplies/Sanitation/Indoor Air Quality (Desk Guards, PPE, Wipes, Sanitizers, MERV Filters)	\$518,698	
Continuity of Services/Sanitation (Retention of Qualified Teaching Staff, Teacher Interns, DM Burr Incentive, Graduation)	\$1,122,487	\$1,059,624
Training and Professional Development (DEI, Curriculum PD, PBL Leaders, ELA/Math Leaders)	\$499,419	\$73,054
Mental Health Supports (SAFE Behavior Interventionists)	\$395,040	
Provide School Leaders Resources to Address Needs (Add'l PBL, Into Reading/Literature Materials)	\$68,682	\$32,416
Planning/Implementing Summer Learning Activities (Camp WSD)	\$139,890	



ESSER III (9/30/23 w/Tydings Amend 9/30/24)

Award	Spent/Encumbered/Allocated	Available
\$10,009,445	\$9,136,794	\$872,651

Funding Category	Spent to Date	Encumbered/ Allocated
Address Learning Loss (ELA Curriculum, Lexia/Successmaker/Powerup, Camp WSD)	\$1,186,184	\$2,201,991
Provide School Leaders Resources to Address Needs (Elementary & HS Science Materials, MS/HS/AP Math Materials, Calculators, Virtual Registration)	\$233,113	\$1,684,605
Continuity of Services/Sanitation (Permanent Guest Teachers, DM Burr Incentive, Graduation, Nurse)	\$955,768	\$1,725,344
Training and Professional Development (DEI, Curriculum PD, PBL Leaders, ELA/Math Leaders)	\$23,111	\$311,849
Mental Health Supports (SAFE Behavior Interventionists)		\$684,176
Purchase of Educational Technology (Google Work Space, Illuminate DNA, Chromebooks)	\$95,962	\$34,691



ESSER Next Steps

Review ESSER II and III plans for changes with other funding sources and update plans

	WSD Goal	MDE Commitment of Funds	MDE All Payments to be Completed
ESSER II	6/30/2023	9/30/2023	12/31/2023
ESSER III	9/30/2024 *	9/30/2024	12/31/2024

*Goal date is later to pay for curriculum costs for 2024/2025



Grant 2022/23 Update

Grant Name/Description	Recurring Funds	One Time Funds	Amount
31a At-Risk Increase	X		\$1,353,023
Special Ed. Reimbursement Increase	X		<i>\$1,951,350</i>
Security Grants Section 97, 97c, 97d		X	\$918,785
Mental Health Grants Section 31aa		X	\$817,589
Oakland County Mental Health Grants		X	\$350,000
Learning Loss 98c		X	\$373,028
Total			\$5,763,775
Child Care Enhancement Grants (1)		X	\$2,512,037

Estimated amounts are in *italics*.

(1) Unspent funds are returned to the State.



Next Steps

May 2023 State's Revenue Consensus Conference

June 2023 Conference Committee on House and Senate Budget (*tentative*)

June 2023 Governor Approves Budget (*tentative*)

April 20, 2023 Board approves 22/23 Revised Budget #1

May 4, 2023 Board reviews 23/24 Budget Assumptions

June 1, 2023 Board reviews 23/24 Budget, 22/23 Revised Budget #2

June 15, 2023 Board approves the 23/24 Budget, 22/23 Revised Budget #2

Note – the State's Revenue Consensus Conference dates have not yet been set.

