
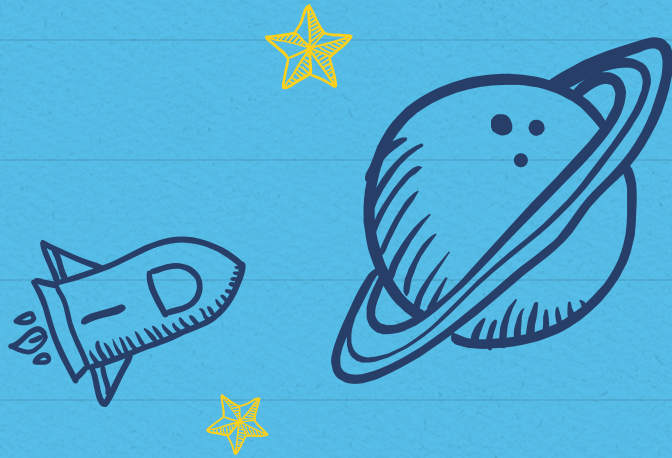


# SOUTHFIELD PUBLIC SCHOOLS FY 2024 BUDGET AMENDMENT



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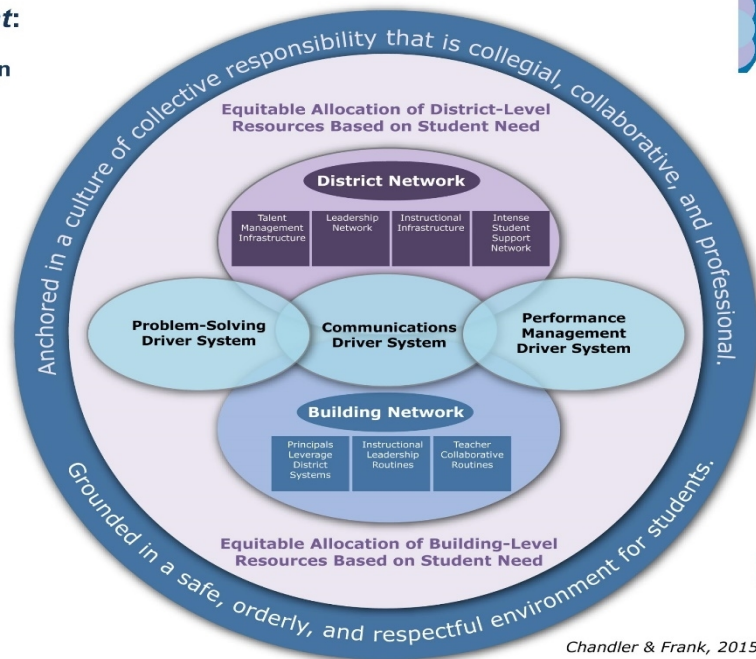
# THE BLUEPRINT

# THE BLUEPRINT

*Dramatic Improvement in Student, Teacher, and Leader Performance in a Short Amount of Time.*

**The Blueprint:  
Systemic  
Reconfiguration**

Statewide  
Field Team



Chandler & Frank, 2015

Equitable Allocation  
of District-Level  
Resources Based on  
Student Need

**Staffing Ratios**

Problem-Solving  
Driver System

**Licenses, software and  
subscriptions**

Communications  
Driver System

**Parent and community  
partnerships**

Equitable Allocation of  
Building-Level  
Resources Based on  
Student Need

**School supplies,  
personnel and programs**

Performance  
Management

**Curriculum, literacy and  
math coordinators**

# PASTORAL CARE

## Care

Every adult supports every student with a ferocious unwillingness to allow a student to flounder or to fail.

## Support

Student participation in academic tasks must be accompanied by personal support from teachers.

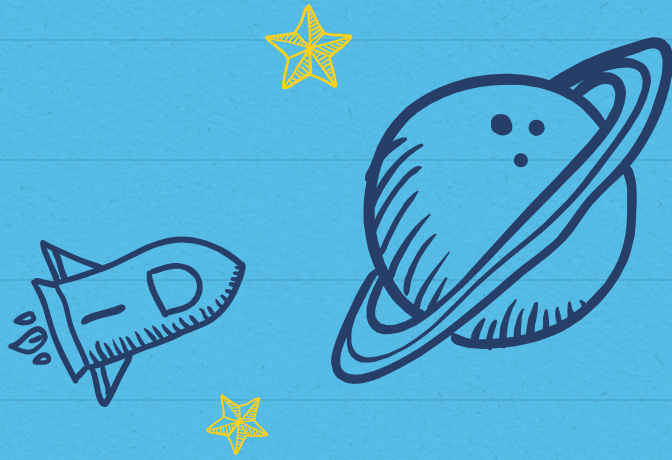
## Safety

Action is centered on students as persons not simply as occupants of the institution of school.

## Membership

Engaging students in a physically present intellectually immersed, socially connected and emotionally centered manner.





# FY 2024 BUDGET AMENDMENT #1

# FY 2024 ADOPTED GENERAL FUND BUDGET

## Operating Budget for 2023-24

Revenues	104,690,467
Expenditures	107,188,931
Net Operations	<u>(2,498,464)</u>

## Fund Equity (before any assignments)

Fund Equity as of July 1, 2023	12,238,970
Net 2023-24 Operations	<u>(2,498,464)</u>
Projected Fund Equity for June 30, 2024	<u>9,740,506</u>

## Fund Equity Benchmarks:

Board Policy: % of expenditures (10%+)	9.1%
State-Early Warning: % of revenues (5%+)	9.3%

# REVENUE ASSUMPTIONS



- Foundation Allowance
  - \$458 increase (\$12,410 per FTE)
- Student Enrollment
  - 4,911 Student FTE
  - Same as FY 2023





# REVENUE ASSUMPTIONS UPDATE



- Foundation Allowance
  - \$458 increase (\$12,410 per FTE) **Correct.**



# REVENUE ASSUMPTIONS UPDATE



- Student Enrollment
  - 4,900 Student FTE **The actual membership count was 4,784 FTE.**
  - Same as FY 2023 **133 FTE decline from FY 2023**



# MORE REVENUE ASSUMPTIONS



- Property Tax Decrease
  - Non-Homestead Mill Rate remains 18.0000
  - Decrease in Homestead Mill Rate to 9.9058.



# MORE REVENUE ASSUMPTIONS UPDATES



- Property Tax Decrease
  - Non-Homestead Mill Rate remains 18.0000 **Correct**
  - Decrease in Homestead Mill Rate to 9.9058. **The actual Homestead Mill Rate was 9.6433.**



# REVENUE BUDGET VARIANCES



- ✗ State Sources
  - ✗ **Increase of \$5.0 million in state sources primarily due to MPSERS Section 147 revenue, a Transportation Costs Offset, and an Enrollment Stabilization payment.**



# REVENUE BUDGET VARIANCES



## ✗ Federal Sources

- ✗ **Reduction of 16% due to not spending and receiving all remaining ESSER III funding during FY 2024. The District has until September 30<sup>th</sup> to spend and receive remaining \$3.2 million.**



# ADOPTED BUDGET PERSONNEL ASSUMPTIONS



## • Staffing

- ✗ Assumes the District saves \$3.0 million through the elimination of vacancies and right-sizing staff (approximately 30 positions)



# ADOPTED BUDGET PERSONNEL ASSUMPTIONS UPDATES



## • Staffing

- Assumes the District saves \$3.0 million through the elimination of vacancies and right-sizing staff (approximately 30 positions)
- **Employee Count as of 5/31/2023: 542**
- **Employee Count of 5/31/2024: 500**





# MORE ADOPTED BUDGET PERSONNEL ASSUMPTIONS



## • Salaries and Benefits

- Salaries are based upon the prevailing contractual bargaining agreements.
- Pension rate increase from 44.88% to 48.23% (7.5% increase).



# MORE ADOPTED BUDGET PERSONNEL ASSUMPTIONS UPDATES



- Salaries and Benefits
  - Salaries are based upon the prevailing contractual bargaining agreements. **Correct**
  - Pension rate increase from 44.88% to 48.23% (7.5% increase). **Correct**



# PERSONNEL BUDGET VARIANCES



- ✗ Salaries and Benefits
  - ✗ **Costs are projected to be \$5.3 million less than the adopted budget.**
  - ✗ Most favorable budget variances
    - ✗ **Basic Program (K-12, Pre-School, Summer School)**
    - ✗ **Added Needs (ISSN, Comp Ed)**



# ADOPTED BUDGET NON PAYROLL ASSUMPTIONS



## ✗ Operations

### ✗ Buildings and Grounds

- ✗ Budget consistent with FY 2023

### ✗ Security

- ✗ \$12K (1.7% increase) based upon contract language.

### ✗ Transportation

- ✗ Decrease (\$165K) resulting from new contractual agreement



# ADOPTED BUDGET NON PAYROLL ASSUMPTION UPDATES



## ✗ Operations

### ✗ Buildings and Grounds

- ✗ Budget consistent with FY 2023 **Costs are projected to be \$2.4 million less than the adopted budget primarily related to unused ESSER III dollars.**



# ADOPTED BUDGET NON PAYROLL ASSUMPTION UPDATES



× Operations

× Security

× \$12K (1.7% increase)  
based upon contract  
language. **Costs are  
projected to be  
\$300K million higher  
than the adopted  
budget primarily  
related overtime for  
security officers.**



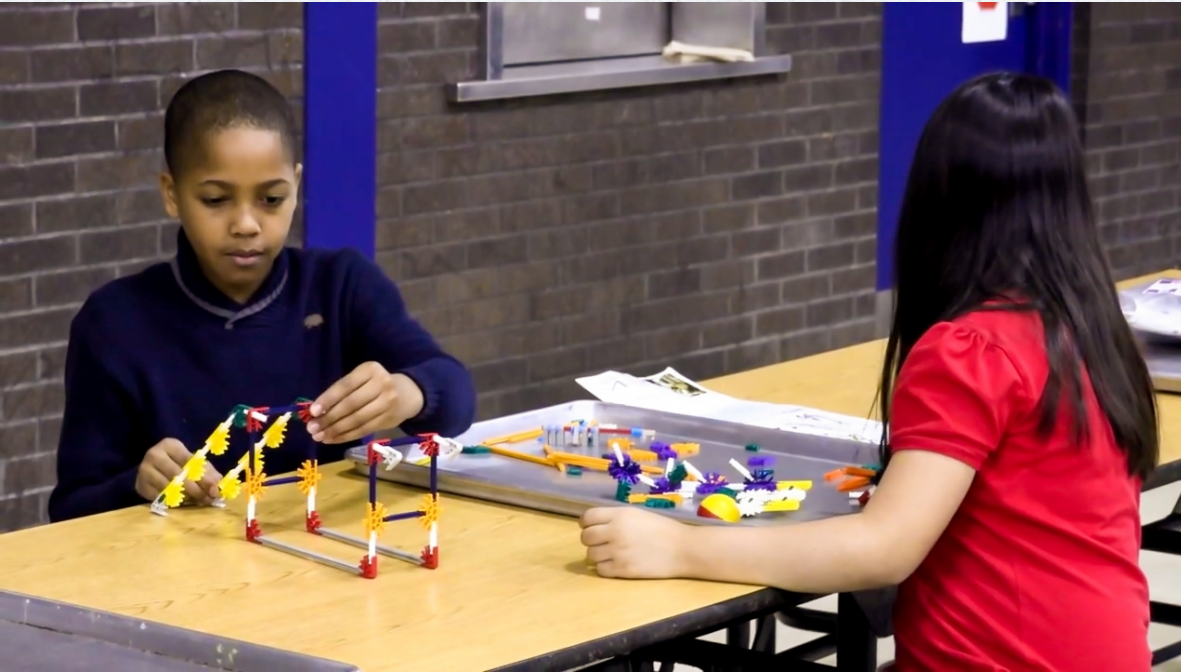
# ADOPTED BUDGET NON PAYROLL ASSUMPTION UPDATES



- ✘ Transportation
  - ✘ Decrease (\$165K) resulting from new contractual agreement. **Costs are projected to be \$573K higher than the adopted budget. In hindsight, the adopted transportation budget for contractor costs was understated.**



# NON PAYROLL BUDGET VARIANCES

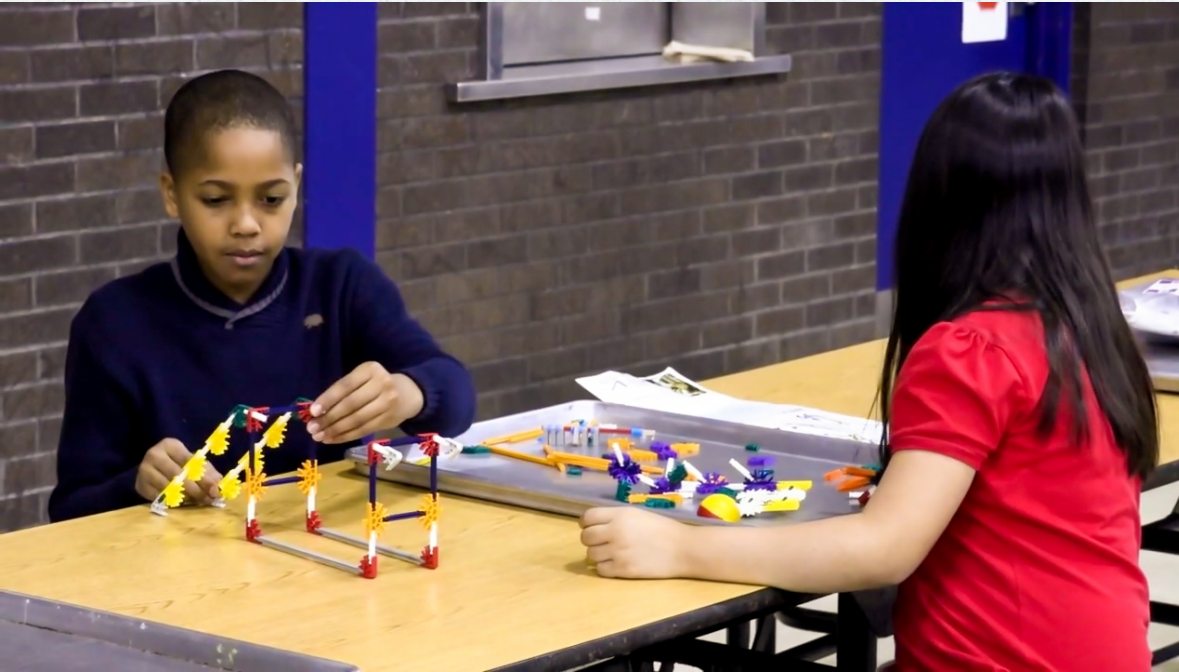


- ✗ Non Salaries and Benefit Costs
  - ✗ **Projected to be \$4.4 million higher than the adopted budget.**





# NON PAYROLL BUDGET VARIANCES



## ✘ ISSN

- ✘ **Costs are projected to be \$1.1 million higher than the adopted budget primarily related to contracted substitute services.**

## ✘ Transportation

- ✘ **Costs are projected to be \$760K million higher than the adopted budget primarily related to contracted services being understated in the adopted budget.**



# FY 2024 GENERAL FUND SUMMARY

## Operating Budget for 2023-24

Revenues and Other Sources	104,952,922
Expenditures	106,687,290
Net Operations	<u>(1,734,368)</u>

## Fund Equity (before any assignments)

Fund Equity as of July 1, 2023	12,238,970
Net 2023-24 Operations	<u>(1,734,368)</u>
Projected Fund Equity for June 30, 2024	<u>10,504,602</u>

## Fund Equity Benchmarks:

Board Policy: % of expenditures (10%+)	9.8%
State-Early Warning: % of revenues (5%+)	10.0%



# FY 2024 2017 DEBT SERVICE SUMMARY

## Budget for 2023-24

Revenues	4,435,121
Expenditures	5,774,389
Net Operations	<u>(1,339,268)</u>

## Fund Equity (COMMITTED)

Fund Equity for July 1, 2023	2,609,748
Net 2023-24 Revenues over (under) Expenditures	<u>(1,339,268)</u>
Projected Fund Equity for June 30, 2024	<u>1,270,480</u>



# FY 2024 2020 BUILDING & SITE SUMMARY

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## Budget for 2023-24

Revenues

244,396

Expenditures

1,882,896

Net Operations

(1,638,500)

## Fund Equity (COMMITTED)

Fund Equity for July 1, 2023

4,248,253

Net 2023-24 Revenues over (under) Expenditures

(1,638,500)

Projected Fund Equity for June 30, 2024

2,609,753



# FY 2024 2023 DEBT SERVICE SUMMARY

## Budget for 2023-24

Revenues	11,401,452
Expenditures	9,382,823
Net Operations	<u>2,018,629</u>

## Fund Equity (COMMITTED)

Fund Equity for July 1, 2023	-
Net 2023-24 Revenues over (under) Expenditures	<u>2,018,629</u>
Projected Fund Equity for June 30, 2024	<u>2,018,629</u>



# FY 2024 2023 BUILDING & SITE FUND SUMMARY

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## Budget for 2023-24

Revenues	2,551,804
Expenditures	<u>16,379,830</u>
Net Operations	<u>(13,828,026)</u>

## Fund Equity (COMMITTED)

Fund Equity for July 1, 2023	74,841,476
Net 2023-24 Revenues over (under) Expenditures	<u>(13,828,026)</u>
Projected Fund Equity for June 30, 2024	<u>61,013,450</u>



# FY 2024 SINKING FUND SUMMARY

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## Budget for 2023-24

Revenues	1,931,383
Expenditures	1,931,383
Net Operations	-

## Fund Equity (COMMITTED)

Fund Equity for July 1, 2023	147,311
Net 2023-24 Revenues over (under) Expenditures	-
Projected Fund Equity for June 30, 2024	147,311



# FY 2024 FOOD SERVICE FUND SUMMARY

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## Budget for 2023-24

Revenues	3,150,676
Expenditures	3,150,676
Net Operations	-

## Fund Equity (before any assignments)

Fund Equity for July 1, 2023	10,804
2023-24 Revenues over (under) Expenditures	-
Projected Fund Equity for June 30, 2024	10,804





# FY 2024 SCHOOL ACTIVITY FUND SUMMARY

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## Budget for 2023-24

Revenues	350,617
Expenditures	406,198
Net Operations	<u>(55,581)</u>

## Fund Equity

Fund Equity for July 1, 2023	393,761
Net 2023-24 Revenues over (under) Expenditures	<u>(55,581)</u>
Projected Fund Equity for June 30, 2024	<u>338,180</u>



# FY 2024 EXPENDABLE TRUST SUMMARY

## Budget for 2023-24

Revenues

-

Expenditures

-

Net Operations

-

## Fund Equity

Fund Equity for July 1, 2023

17,631

Net 2023-24 Revenues over (under) Expenditures

-

Projected Fund Equity for June 30, 2024

17,631





Q & A



**THANK YOU!!!**