2024-25 Final Budget Amendment

Northville Public Schools

Board Meeting
June 24, 2025

Key ‘Take-Aways’

- **Foundation Allowance** – No Increase in State Aid Foundation -$240/pupil vs. Initial Budgeted
- **Enrollment** – Increase of (138) FTE from Initial Budget. (47) FTE increase year over year.
- **One-Time Funding**
  - Includes $932,812 (Section 11t) of COVID Relief Funding
- **New Categorical Allocations –** MPSERS Cost Offset UAAL 147a(4) and educator compensation 27l
- **Grants Expected to Sunset**– MPSERS Cost Offset 147f, Enrollment Stabilization, School Safety Sec 97 and Behavioral Intervention 97j
- **General Fund Balance –** Operating deficit reduced from $(2,437,626) to $(754,004)

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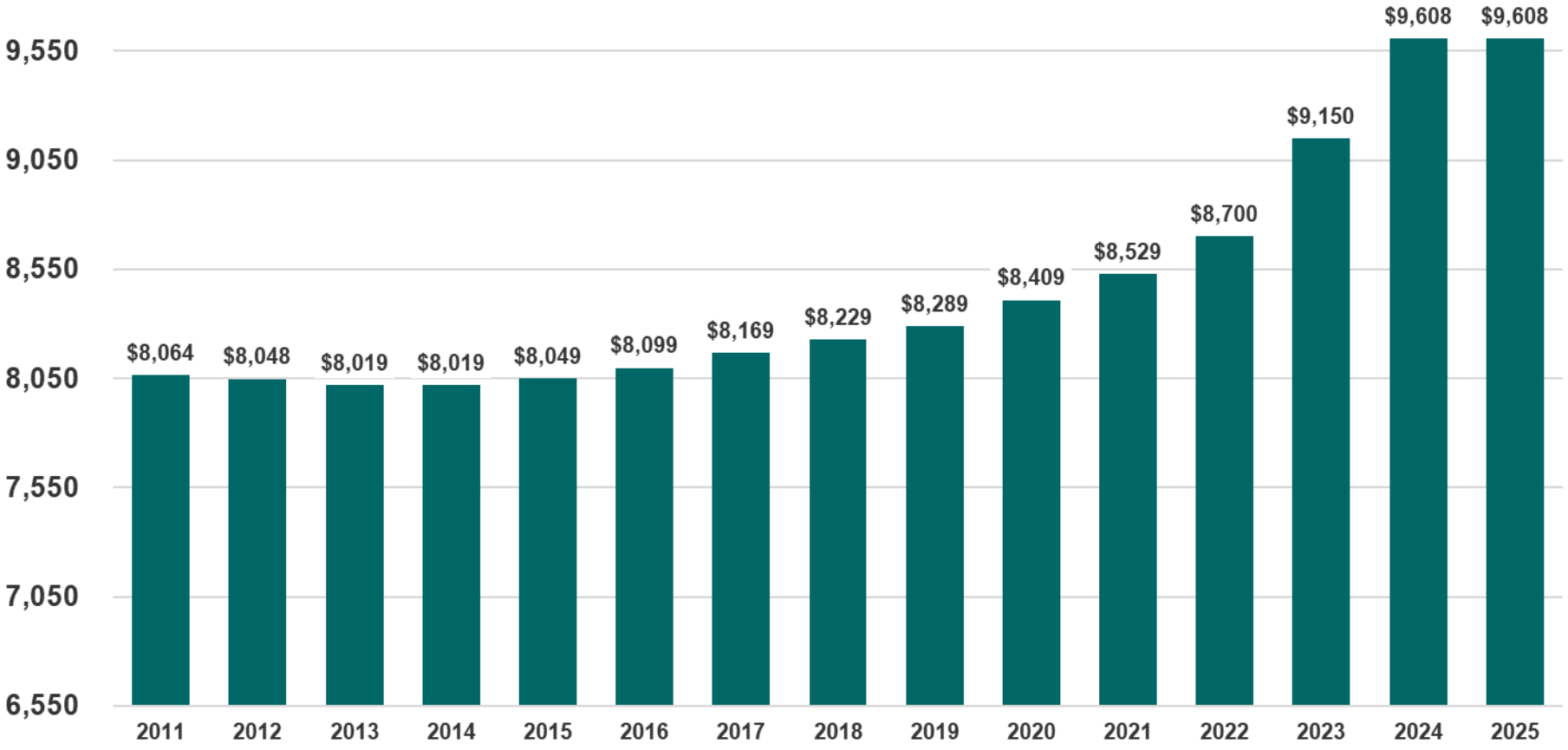
Northville Public Schools

REVENUE

One Time Federal & State Revenue

	2021-22	2022-23	2023-24	2024-25	2025-26		Total
- State: SAF Equalization (11r(4))	$ 2,529,572	$ 286,750		$ -	$ -		$ 2,816,322
- State: Innovative Summer Programs (sec. 23b(2)d)	29,544	38,024		-	-		67,568
- Federal: Coronavirus Relief Funds (sec. 11p)	-			-	-		-
- Federal: MAISA MiConnect	23,750			-	-		23,750
- Federal: District COVID Costs (sec. 103(2))	-			-	-		-
- Federal: ESSER I	32,545			-	-		32,545
- Federal: ESSER II	-	475,455		-	-		475,455
- Federal: Learning Loss (sec 98c / ESSER II)	-	341,449		-	-		341,449
- Federal: ESSER III	606,472	462,091		-	-		1,068,563
- Federal: ESSER III Equalization (sec. 11t)	332,204	2,312,047	3,349,734	932,811	-	a/	6,926,796
- Federal: Summer School (sec. 23b(2a)	201,427	88,933		-	-		290,360
- Federal: Credit Recovery (23b(2b))	81,765	65,895		-	-		147,660
- Federal: Before/After School (23b(2c))	13,416	-	-	-	-		13,416
- Federal: Summer Bonus (23(c))	11,600			-	-		11,600
Total One-Time	3,862,295	$ 4,070,644	$ 3,349,734	$ 932,811	$ -		$ 12,215,484

Foundation Allowance - $/Pupil



Enrollment – Budgeted FTE

2023-24 Actual							
		Gen Ed			Spec Ed		
Spring 2022	10%	6,902.64	690.3	10%	235.86	23.6	713.9
Fall 2022	90%	**6,755.00**	6,079.5	90%	224.79	202.3	6,281.8
2023-24 Actual			**6,769.8**			**225.9**	**6,995.7**

2024-25 April Amendment							
		Gen Ed			Spec Ed		
Spring 2023	10%	6,777.37	677.7	10%	226.05	22.6	700.3
Fall 2023	90%	**6,822.33**	6,140.1	90%	221.69	199.5	6,339.6
2024-25 April Budget			**6,817.8**			**222.1**	**7,040.0**

2024-25 Final Budget Amendment							
		Gen Ed			Spec Ed		
Spring 2023	10%	6,777.37	677.7	10%	226.05	22.6	700.3
Fall 2023	90%	**6,822.33**	6,140.1	90%	221.69	199.5	6,339.6
2024-25 Final Budget			**6,817.8**			**222.1**	**7,040.0**

2024-25 Final Amendment O/(U) 2024-25 April Budget			**-**			**-**	**-**

Enrollment – Fall FTE Trend

	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
Kindergarten	377	400	420	359	410	407	361	453
First Grade	471	400	431	420	410	432	430	394
Second Grade	478	490	422	435	452	449	452	456
Third Grade	508	469	502	433	472	491	468	478
Fourth Grade	565	522	481	496	460	493	496	487
Fifth Grade	537	582	542	480	517	478	508	517
Elementary School	**2,936**	**2,863**	**2,798**	**2,624**	**2,721**	**2,750**	**2,716**	**2,785**
Sixth Grade	601	551	622	560	507	545	494	536
Seventh Grade	625	614	553	618	582	525	558	509
Eighth Grade	631	615	632	554	625	604	537	573
Middle School	**1,856**	**1,779**	**1,807**	**1,732**	**1,714**	**1,674**	**1,589**	**1,618**
Ninth Grade	597	618	623	634	552	632	624	566
Tenth Grade	628	614	623	633	637	565	626	637
Eleventh Grade	605	637	623	610	632	646	568	633
Twelfth Grade	582	601	639	613	609	630	632	583
High School	**2,411**	**2,470**	**2,508**	**2,490**	**2,430**	**2,473**	**2,450**	**2,419**
Total Gen Ed	**7,204**	**7,111**	**7,113**	**6,845**	**6,865**	**6,897**	**6,756**	**6,823**
Memo:								
Special Ed	**278**	**265**	**265**	**253**	**223**	**237**	**225**	**222**
Total Membership	**7,482**	**7,376**	**7,378**	**7,097**	**7,088**	**7,134**	**6,980**	**7,044**

(438) x $9608 = $(4.2) million

2024-25 Revenue Changes v. April Amendment

	2024-25 Final Amendment Over / (Under) 2024-25 April Amendment	
Revenue Changes		
• Property Tax	$ (700,825)	• May State Aid change
• Other Local Revenue	304,000	
• Foundation Revenue	2,100,000	• May State Aid change
• MPSERS Normal Cost Offset	(533,577)	• Expected Second Half payments
• MPSERS 3% 147g	981,548	• New grant to offset additional MPSERS cost
• Sec 20 f Hold Harmless	(402,083)	• State Aid Allocation change
• Sec 31n(6) Mental Health	(538,304)	• Grant Adjustment
• 31a At Risk	(6,000)	• State Aid Allocation change
• Wayne RESA ACT 18	455,820	
• Sale of Fixed Assets	42,622	
• Title IV	(20,108)	
• Medicaid	21,571	
Total Revenue Changes	**$ 1,704,664**	

2024-25 Final Budget Amendment

Northville Public Schools

EXPENDITURES

2024-25 Salary & Benefit Changes v. April Amendment

	2024-25 Final Amendment Over / (Under) 2024-25 April Amendment	
• **Salary & Benefit Changes**		
- Contractual Wages & Salary	$ (37,081)	
- Other Benefit Changes:		
a) Medical/Dental	12,278	• Increased claims
b) Life Insurance	263	
c) MPSERS	(13,843)	
d) Workers Compensation	-	
- All Other	5,872	
	$ (32,511)	
• **Purchased Services**		
- Substitute Costs	$ 9,142	
- Contracted Transportation	80,000	
- Contracted Maintenance	247,479	
- Data Equipment	42,000	
- All Other	(29,554)	
	$ 349,067	
• **Supplies / Utilities**		
- Supplies	$ 4,487	
	$ 4,487	
• **Other**		
- Capital Outlay	(300,000)	
Total Expenditure Changes	**$ 21,043**	

2024-25 Final Budget Amendment

Northville Public Schools

SUMMARY

2024-25 Final Budget Amendment (by Object)

General Fund Budget	2023-24 Actual	2024-25 April Amendment	2024-25 Final Budget Amendment	2024-25 Final Budget Amendment Over/(Under): 2023-24 Actual	2024-25 April Amendment
Total Revenues (Incl. Net Transfers)	**$ 101,520,689**	**$ 98,703,428**	**$ 100,408,092**	**$ (1,112,597)**	**$ 1,704,664**
Expenditures					
Salaries & Wages	$ 43,877,841	$ 47,105,628	$ 47,068,547	$ 3,190,706	$ (37,081)
Benefits	33,291,719	31,437,554	31,442,124	(1,849,595)	4,570
Purchased Services	12,723,466	14,501,745	14,850,812	2,127,346	349,067
Supplies & Materials	5,320,267	5,786,567	5,791,054	470,787	4,487
Capital Outlays	1,724,811	1,521,083	1,221,083	(503,728)	(300,000)
All Other Expenditures	534,110	788,476	788,476	254,366	-
Total Expenditures	**$ 97,472,215**	**$ 101,141,053**	**$ 101,162,096**	**$ 3,689,881**	**$ 21,043**
Surplus / (Deficit)	$ 4,048,475	$ (2,437,625)	$ (754,004)	$ (4,802,479)	$ 1,683,621
Fund Balance - Beginning of year	$ 29,064,570	$ 33,113,045	$ 33,113,045		
Fund Balance - End of year	$ 33,113,045	$ 30,675,420	$ 32,359,041		
Fund Balance - Pct. Of Revenue	33.97%	30.33%	32.23%		

2024-25 Amended General Fund Budget (by Function)

	Function Code	2023-24 Actual	2024-25 Final Amendment	% of Spending	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlays	All Other Expenditures
REVENUE										
LOCAL	1xx	$ 13,662,792	$ 14,363,474							
STATE	3xx	76,412,833	76,658,559							
FEDERAL	4xx	5,432,813	3,038,513							
INTERDISTRICT	5xx	5,702,252	5,642,546							
OPERATING TRANSFRS	6xx	310,000	705,000		Spending on Student Instruction =			74.0%		
TOTAL REVENUE		$ 101,520,690	$ 100,408,092							
EXPENSE										
INSTRUCTION										
BASIC PROGRAMS	11x	$ 51,959,698	$ 51,763,785		$29,186,896	$19,130,484	$1,805,249	$1,295,597	$52,334	$293,225
ADDED NEEDS	12x	9,666,496	10,533,767		5,909,136	4,098,107	397,100	48,596	828	80,000
SUBTOTAL		$ 61,626,194	$ 62,297,552	61.6%	$35,096,032	$23,228,591	$2,202,349	$1,344,193	$53,162	$373,225
SUPPORT SERVICES										
PUPIL SERVICES	21x	6,859,367	7,543,189	7.5%	4,010,136	2,842,493	359,080	328,092	3,388	-
INSTRUCTIONAL SERVICES	22x	4,319,810	5,018,000	5.0%	1,497,233	987,452	1,746,934	743,879	11,695	30,807
GENERAL ADMINISTRATION	23x	1,013,207	1,058,430	1.0%	392,503	228,058	348,305	19,080	52,521	17,963
SCHOOL ADMINISTRATION	24x	5,021,763	4,985,257	4.9%	2,892,118	1,912,578	114,818	46,118	7,500	12,125
BUSINESS SERVICES	25x	933,835	1,155,465	1.1%	608,464	353,343	84,345	-	-	109,313
OPER & MAINTENANCE	26x	9,014,024	10,135,247	10.0%	819,844	558,429	5,500,440	2,867,300	186,734	202,500
TRANSPORTATION	27x	3,219,245	3,533,674	3.5%	35,000	3,518	3,205,054	239,709	42,440	7,953
CENTRAL SERVICES	28x	3,244,752	3,094,781	3.1%	1,199,075	869,715	729,590	72,303	223,708	390
ATHLETICS	29x	1,199,358	1,439,768	1.4%	353,606	367,604	534,329	119,619	30,410	34,200
COMMUNITY SERV	37x	242,618	281,208	0.3%	164,536	90,343	15,568	10,761	-	-
CAPITAL IMPROVEMENTS	45x	778,042	619,525	0.6%	-	-	10,000	-	609,525	-
TOTAL EXPENSES		$ 97,472,214	$ 101,162,096	100%	$47,068,547	$31,442,124	$14,850,812	$5,791,054	$1,221,083	$788,476
REVENUE OVER/(UNDER)		4,048,476	(754,004)							
BEGIN FUND BALANCE		29,064,569	33,113,045							
ENDING FUND BALANCE		$ 33,113,045	$ 32,359,041							
MILL RATES-ALL PROPERTY		STATE 6.0	STATE 6.0							
-NONHOMESTD		LOCAL 18.0	LOCAL 18.0							

2024-25 Amended Budget – Other Funds

	FOOD SERVICE			EARLY CHILDHOOD			SPECIAL EDUCATION - CENTER		
	2023-24 Actual	2024-25 Initial Budget	2024-25 Final Budget	2023-24 Actual	2024-25 Initial Budget	2024-25 Final Budget	2023-24 Actual	2024-25 Initial Budget	2024-25 Final Budget
REVENUE									
LOCAL	$932,863	$ 840,000	$ 840,000	$ 4,240,355	$ 4,512,730	$ 4,620,000	$ 148,006	$ 120,000	$ 148,000
STATE	2,738,058	2,630,000	2,630,000	-	-	-	5,749,346	5,905,787	5,761,743
FEDERAL	1,034,915	900,000	573,000	-	-	-	-	-	-
INTERDISTRICT	-	-	-	-	-	-	4,651,991	4,500,000	4,386,000
OPERATING TRANSFRS	(30,000)	(50,000)	(50,000)	(30,000)	(75,000)	(75,000)	(250,000)	(580,000)	(580,000)
TOTAL REVENUE	$4,675,836	$ 4,320,000	$ 3,993,000	$ 4,210,355	$ 4,437,730	$ 4,545,000	$ 10,299,343	$ 9,945,787	$ 9,715,743
EXPENSE									
INSTRUCTION									
BASIC PROGRAMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADDED NEEDS	-	-	-	-	-	-	7,602,211	7,976,800	7,770,000
SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,602,211	$ 7,976,800	$ 7,770,000
SUPPORT SERVICES									
PUPIL SERVICES	-	-	-	-	-	-	2,166,544	2,463,679	2,368,922
INSTRUCTIONAL SERVICES	-	-	-	-	-	-	350,982	365,040	351,000
GENERAL ADMINISTRATION	-	-	-	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-	469,160	499,200	480,000
BUSINESS SERVICES	-	-	-	-	-	-		-	-
OPER & MAINTENANCE	-	100,000	50,000	-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-	25,543	-	-
CENTRAL SERVICES	-	-	-	-	-	-	13,370	-	-
ATHLETICS	-	-	-	-	-	-	-	-	-
FOOD SERVICES	4,278,539	4,120,000	4,070,000						
SPECIAL EDUCATION									
OTHER									
COMMUNITY SERV	-	-	-	4,432,823	4,331,675	4,200,000	-	-	-
CAPITAL IMPROVEMENTS	55,866	75,000	75,000	7,066	-	-	43,637	-	-
TOTAL EXPENSES	$4,334,405	$ 4,295,000	$ 4,195,000	$ 4,439,889	$ 4,331,675	$ 4,200,000	$ 10,671,447	$ 11,304,719	$ 10,969,922
REVENUE OVER/(UNDER)	341,431	25,000	(202,000)	$ (229,534)	106,055	345,000	(372,104)	(1,358,932)	(1,254,179)
BEGIN FUND BALANCE	1,271,996	1,465,496	1,613,427	3,755,108	3,687,108	3,525,574	3,182,675	2,028,496	2,810,571
ENDING FUND BALANCE	$1,613,427	$ 1,490,496	$ 1,411,427	$ 3,525,574	$ 3,793,163	$ 3,870,574	$ 2,810,571	$ 669,564	$ 1,556,392

2024-25 Amended Budget – Other Funds

	STUDENT ACTIVITIES		SINKING FUND (A Fund)		PUBLIC IMPROVEMENT	
	2024-25 Initial Budget	2024-25 Final Budget	2024-25 Initial Budget	2024-25 Final Budget	2024-25 Initial Budget	2024-25 Final Budget
REVENUE						
LOCAL	$ 2,800,000	$ 2,600,000	$ 3,600,000	$ 4,100,000	$ -	$ -
STATE	-	-	-	-	-	-
FEDERAL	-	-	-	-	-	-
INTERDISTRICT	-	-	-	-	-	-
OPERATING TRANSFRS	-	-	-	-	-	-
TOTAL REVENUE	$ 2,800,000	$ 2,600,000	$ 3,600,000	$ 4,100,000	$ -	$ -
EXPENSE						
INSTRUCTION						
BASIC PROGRAMS	$ -	$ -	$ -	$ -	$ -	$ -
ADDED NEEDS	-	-	-	-	-	-
SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -
SUPPORT SERVICES						
PUPIL SERVICES	-	-	-	-	-	-
INSTRUCTIONAL SERVICES	-	-	-	-	-	-
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS SERVICES	-	-	-	-	-	-
OPER & MAINTENANCE	-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	2,800,000	2,600,000	-	-	-	-
ATHLETICS	-	-	-	-	-	-
FOOD SERVICES	-	-				
SPECIAL EDUCATION						
OTHER						
COMMUNITY SERV	-	-	-	-		
CAPITAL IMPROVEMENTS	-	-	4,000,000	3,700,000	-	-
TOTAL EXPENSES	$ 2,800,000	$ 2,600,000	$ 4,000,000	$ 3,700,000	$ -	$ -
REVENUE OVER/(UNDER)	-	-	(400,000)	400,000	-	-
BEGIN FUND BALANCE	1,766,410	1,760,630	5,200,532	6,141,319	1,061,545	1,061,545
ENDING FUND BALANCE	$ 1,766,410	$ 1,760,630	$ 4,800,532	$ 6,541,319	$ 1,061,545	$ 1,061,545

2024-25 Expenditures as a Percent of Revenue

General Fund	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Final Amendmnet
Total Revenues (Incl. Net Transfers)	**$ 79,397,718**	**$ 83,676,622**	**$ 87,575,227**	**$ 98,596,781**	**$ 101,520,689**	**$ 100,408,092**
Expenditures						
Salaries & Wages	$ 39,858,352	$ 41,252,881	$ 41,890,748	$ 43,003,637	$ 43,877,841	$ 47,068,547
Benefits	25,876,447	27,516,103	29,420,545	36,035,049	33,291,719	31,442,124
Purchased Services	8,091,630	9,164,895	10,256,025	11,453,590	12,723,466	14,850,812
Supplies & Materials	3,715,777	4,465,933	3,803,448	4,311,342	5,320,267	5,791,054
Capital Outlays	533,434	1,030,607	1,341,688	211,062	1,724,811	1,221,083
All Other Expenditures	460,688	423,443	588,358	704,694	534,110	788,476
Total Expenditures	**$ 78,536,328**	**$ 83,853,862**	**$ 87,300,812**	**$ 95,719,374**	**$ 97,472,215**	**$ 101,162,096**
Surplus / (Deficit)	$ 861,390	$ (177,240)	$ 274,415	$ 2,877,407	$ 4,048,474	$ (754,004)
Memo: % of Revenue a/						
Salaries & Wages	50.2%	49.3%	47.8%	43.6%	43.2%	46.9%
Benefits	32.6%	32.9%	33.6%	36.5%	32.8%	31.3%
Purchased Services	10.2%	11.0%	11.7%	11.6%	12.5%	14.8%
Supplies & Materials	4.7%	5.3%	4.3%	4.4%	5.2%	5.8%
Capital Outlays	0.7%	1.2%	1.5%	0.2%	1.7%	1.2%
All Other Expenditures	0.6%	0.5%	0.7%	0.7%	0.5%	0.8%
	98.9%	100.2%	99.7%	97.1%	96.0%	100.8%

a/ Structural balance at 100% of revenue