Wayne-Westland
COMMUNITY SCHOOLS

GENERAL FUND OPERATING BUDGET 2016-2017

Adopted by the
Wayne-Westland Community Schools'
Board of Education
at its regular meeting of
June 27, 2016

Michele A. Harmala, Ph.D.
Superintendent

Jim Larson-Shidler
Deputy Superintendent of Administrative & Business Services

David L. Kaumeyer, Ed.D.
Senior Executive Director of Business & Operations

Wayne-Westland
COMMUNITY SCHOOLS

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Wayne-Westland
COMMUNITY SCHOOLS

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BUSINESS & FINANCE DEPARTMENT

David L. Kaumeyer, Ed.D.
Senior Executive Director of Business and Operations

June 21, 2016

TO: Dr. Michele Harmala, Superintendent and Members of the Board of Education

FROM: Jim Larson-Shidler, Deputy Superintendent of Administrative & Business Services

SUBJECT: ***Proposed 2016-2017 Operating Budget and Public Hearing***

Enclosed please find the details to support the fiscal year 2016-17 General Appropriations Budget Resolution. Included are summaries and supporting schedules for the various funds utilized in the Wayne-Westland Community School District. A public hearing will be conducted at the June 27, 2016 Board of Education meeting.

The proposed budget for F16/17 is reduced by Adult Education changes approved by the Board at its June 6, 2016 meeting. All other program choices available to students in the F15/16 school year are maintained. General Fund revenues of $103,006,105 and expenditures of $102,282,633 have been forecast.

Based on the projected F16/17 budget, it is expected that the end of the year fund balance will be approximately $5.9 million. Board Policy 3100 states that the District intends to maintain a fund balance of 5% to 10% of operating expenditures. The projected F16/17 fund balance would exceed the Board Policy minimum of 5%.

All of the major functional departments have been consulted in the development of this budget. Priority based budgeting was continued for 2016-17. Note that revenue and expenditure projections are dependent on many variables, i.e., actual student counts, legislative changes, personnel changes, etc and are subject to change as more information becomes available. Recent years have shown much volatility, as both federal and state budgets have had to deal with extraordinary economic challenges. This volatility is easing as economic conditions are improving.

We will monitor significant occurrences and bring budget amendments to the Board of Education periodically throughout F16/17 when warranted. Throughout F16/17, administration will continue to work collaboratively with the Board to develop recommendations for potential future revenue enhancements and cost containment measures.

This budget reflects the Board of Education's Goals and Objectives and is a key component for continuing the excellent programs established in the Wayne-Westland Community Schools.

Please see me if there are any questions regarding the information provided.

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NCA

Wayne-Westland
COMMUNITY SCHOOLS

Mission

The Wayne-Westland Community Schools, in cooperation with parents and the community, will educate and prepare all of our students to be knowledgeable, responsible, contributing members of a global society.

Mission Statement of the Wayne-Westland Community School District
Michele A. Harmala, Ph.D., Superintendent

Wayne-Westland
COMMUNITY SCHOOLS

GENERAL FUND

Wayne-Westland
COMMUNITY SCHOOLS

FINANCIAL ANALYSIS

	June 2016 AMENDED F15/16 BUDGET	June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$ 3,410,366	$ 5,299,922
REVENUES		
Local Sources	$ 18,077,963	$ 17,738,889
Other Political Subdivision & Other Sources	$ 3,706,478	$ 2,892,200
State Sources	$ 81,732,898	$ 81,835,699
Federal Sources	$ 176,000	$ 176,000
Operating Transfer In	$ 347,506	$ 363,317
Total Revenue	$ 104,040,845	$ 103,006,105
EXPENDITURES		
Classroom Instruction	$ 58,702,148	$ 58,520,766
Instructional Support	$ 9,116,623	$ 9,144,160
Other Support Services	$ 34,252,779	$ 34,537,762
Other Financing Uses & Other	$ 79,739	$ 79,945
Total Expenditures & Other	$ 102,151,289	$ 102,282,633
Excess (EXP) Revenue	$ 1,889,556	$ 723,472
ENDING FUND BALANCE	**$ 5,299,922**	**$ 6,023,394**

BUDGET ASSUMPTIONS
REVENUES

Foundation Grant
Revenue estimates are based on the 2016-17 School Aid Act of per pupil revenue amount of $7,511 per student. This is the minimum anticipated foundation allowance in the State Aid Act for F16/17. This represents a $120 increase from the F15/16 per pupil funding base.

Local Property Taxes
The local operating property tax collected by the Wayne-Westland Community School District, under Proposal A, is 18 mills on non-homestead property. Based on our estimated taxable value for non-homestead property, we anticipate $15,276,289 in local property tax revenues – consistent with tax collections from the previous year, 2015-16. We do not collect the 6 mill State Education Tax, as that tax goes directly to the State and to the State Aid Fund -- just as portions of income tax and sales tax revenues.

Student Count
We anticipate that State Aid Revenues will be based on a blended, per pupil, K-12 count of 11,316. The blended pupil count for last year was 11,616. The estimated decrease is due to declining enrollment, as anticipated by the Pupil Accounting Department and Middle Cities Projections.

State Aid Categorical
State Aid is reverting back to a categorical and/or performance model for a portion of funding. Categorical funding includes: District Dissolution Transfer 20g ($200,000), Section 147a MPSERS ($958,317), Section 147c MPSERS Rate Cap ($7,756,765), Special Education ($9,121,444), Vocational Education ($650,259), Data Collection ($292,523), and Renaissance Zone ($6,522). 2016-17 is the final year for the Inkster Dissolution Transfer funding. In 2015-16 funding for data analysis (Section 104d) was added, totaling $65, 352. Technology Infrastructure Grant was not re-authorized in the 2016-17 School Aid Bill. That funding totaled $19,000 in 2015-16.

Interest Income
Based on a new cash flow projection and an approximate rate of return of less than 1%.

County Center Program Reimbursement
Reimbursement to the Wayne-Westland Community Schools for County Special Education Programs we operate is based on estimated 2016-17 costs.

Miscellaneous Revenues
Estimates are included for rental income and fees, all of which are based primarily on historical patterns.

Wayne-Westland
COMMUNITY SCHOOLS

BUDGET ASSUMPTIONS
EXPENDITURES

- Teaching staff is based on the Educational Plan approved by the Board of Education, and consistent with the level of students anticipated. Projections are based on a reduction of 6.7 teaching positions. Additionally, staffing to replace retirements/resignations from 2015-16 may result in a salary differential savings.

- Discontinuation of the adult education program for 2016-17 approved by the Board of Education at its June 6, 2016 meeting.

- Worker's compensation costs are budgeted at historical levels.

- Step increases were eliminated with the exception of Local 4 and WWESA.

- No change in social security rates.

- MPSERS rate will vary in the future due to 2012/13 legislation to reform the retirement system. Employees selected plans at different rates, affecting the District's contribution amount. The state rate of 36.64% includes 11.70% of MPSERS 147 funding through the 2016-17 school aid bill. The district is funded this amount as a flow-thru to the Office of Retirement System (ORS). The district's rate on 2016-17 payroll will vary by employee depending on the retirement plan option they are enrolled in. The rates range from 20.96%, which is the rate charged on all employees, to 24.94%. The rate of 36.64% will be used for budgeting and adjusted when staffing information and actual plan rates are available.

- Beginning July 1, 2013, districts were required to convert employees to the State rate-capped medical insurance amount or an employee 20% premium contribution. The district converted all employees to the State rate-capped medical insurance amount and a high deductible plan.

  Rate caps are established and published by the State annually. The rate-cap for 2016-17 is $16,751.23 for family, $12,845.04 for two person, and $6,142.11 single coverage.

  For the past three (3) years the district's premiums have been under the rate-cap, which allowed the district to contribute to a covered employee's health savings plan (HSA). Due to the district's 2016-17 MESSA medical rate increase of 16%, the district cannot contribute to an employee's HSA. Additionally, for 2016-17, MESSA reduced subsidizing the healthcare insurance claims assessment (HICA). The HICA tax for 2016-17 is 3.41%. District employees carrying medical insurance will be required to pay the amount over the rate-cap in 2016-17.

  2016-17 insurance rate changes are as follows:

- Life – no change
- Long term disability (LTD) – 1.2% increase
- Health insurance – 16% increase
- Dental – 1% decrease
- Vision – 1.7% increase

- Utility costs and usage for F15/16 was under budget due to a mild winter. The budget for F16/17 will be forecast at historical averages.

- The district is in the second year of priority based budgeting. Building, department and classroom supplies are based upon district, building and instructional program priorities.

WAYNE-WESTLAND COMMUNITY SCHOOLS
ESTIMATE OF PROJECTED GENERAL FUND REVENUE FOR 2016-2017

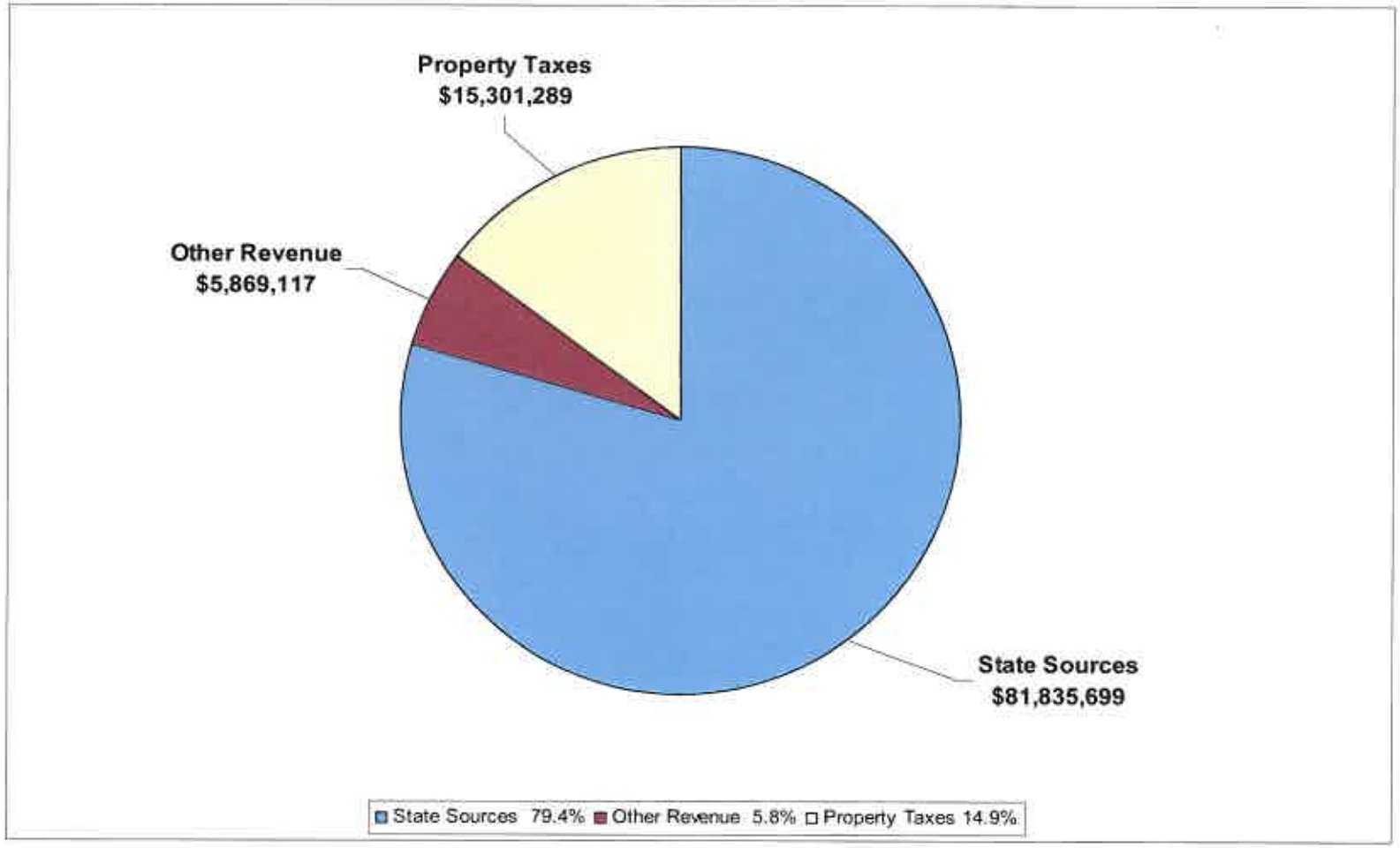
Foundation Grant: $7,511 K-12 Students: 11,316
Millage Rate: 18.00 mills (Non-Homestead Property Only)

	June 2016 AMENDED F15/16 BUDGET	June 2016 PROPOSED F16/17 BUDGET
REVENUE FROM LOCAL SOURCES		
Local Taxes		
Property Taxes (100% Collection)	$ 15,276,289	$ 15,276,289
Recovery of Delinquent Taxes	$ 75,000	$ 25,000
Total Local Taxes	$ 15,351,289	$ 15,301,289
Tuition From Patrons		
Continuing Education	$ 120,896	$ 120,000
Voc Ed Consortium, Fees, Tuition	$ 1,282,888	$ 1,000,000
Total Tuition From Patrons	$ 1,403,784	$ 1,120,000
Miscellaneous Revenue		
Athletic Gate Receipts	$ 90,000	$ 85,000
Rental of Facilities	$ 136,000	$ 136,000
Fees and Miscellaneous	$ 46,390	$ 46,100
Interest on Securities	$ 500	$ 500
Medicaid Fee for Service	$ 1,050,000	$ 1,050,000
Total Miscellaneous Revenue	$ 1,322,890	$ 1,317,600
TOTAL REVENUE FROM LOCAL SOURCES	$ 18,077,963	$ 17,738,889
REVENUE FROM INTERDISTRICT SOURCES AND OTHER FINANCING SOURCES		
Intermediate School District	$ 3,706,478	$ 2,892,200
Total Revenue from Interdistrict	$ 3,706,478	$ 2,892,200
REVENUE FROM STATE SOURCES		
Direct Appropriations		
State Aid Foundation Grant (Sec. 20)	$ 63,643,897	$ 62,784,517
Inkster Dissolution (Sec. 20g)	$ 197,692	$ 200,000
Retirement Rate Cap Section 147a	$ 958,317	$ 958,317
Retirement Rate Cap Section 147c	$ 6,189,022	$ 7,756,765
Special Education - Headlee (Sec. 51c)	$ 9,628,795	$ 9,121,444
Principal Evaluation	$ 9,450	$ -
Vocational Education (Sec. 61a)	$ 650,259	$ 650,259
Data Collection (152a)	$ 292,523	$ 292,523
Adaptive Testing 104d	$ 65,352	$ 65,352
State Aid Technology Infrastructure	$ 91,069	$ -
Renaissance Zone	$ 6,522	$ 6,522
Total Revenue From State Sources	$ 81,732,898	$ 81,835,699
REVENUE FROM FEDERAL SOURCES		
Erate	$ 76,000	$ 76,000
Medicaid Outreach	$ 100,000	$ 100,000
Total Revenue From Federal Sources	**$ 176,000**	**$ 176,000**
REVENUE FROM OPERATING TRANSFERS IN FROM OTHER SOURCES		
Operating Transfer In from Food Services	$ 347,506	$ 363,317
Operating Transfer In from Building & Site		
	$ 347,506	**$ 363,317**
GRAND TOTAL REVENUE	**$ 104,040,845**	**$ 103,006,105**

June 2016

Wayne-Westland
COMMUNITY SCHOOLS

2016-2017 BUDGET
REVENUE BY PERCENTAGE



Wayne-Westland
COMMUNITY SCHOOLS

SUMMARY
2016-2017 EXPENDITURES

Classroom Instruction	$	58,520,766
Classroom Support	$	9,144,160
Office of the Principal	$	6,256,932
Maintenance of Buildings	$	13,722,645
Transportation	$	7,986,587
General Administration	$	1,201,912
Other	$	5,449,631
	$	102,282,633

Classroom Instruction
Cost of classroom teachers for general, special needs, vocational and adult education. Also included are classroom supplies, textbooks, purchased services, and capital supplies.

Classroom Support
Cost of support to classroom instruction, i.e., the library, counselors, department heads, school improvement activities, social workers, psychologists, etc.

Office of the Principal
Cost of principals, their secretaries, building supplies, etc.

Maintenance and Operational Costs
Cost of maintaining and operating buildings, i.e., custodians, maintenance and repair, utilities, parts, etc.

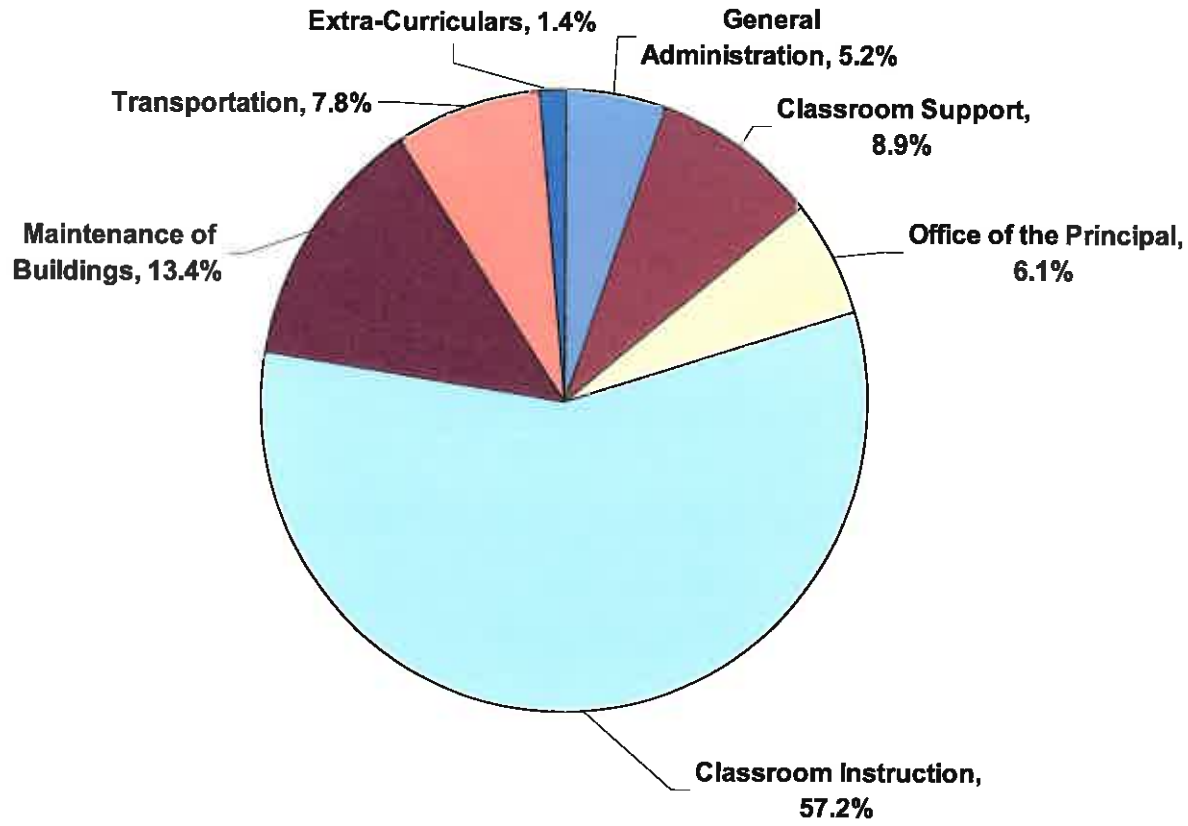
Transportation
Cost to transport our students, including drivers, mechanics, fuel and supplies.

General Administration
Includes cost for Central Office staff, Business Services, Human Relations, Data Processing, and other support services.

Other
Cost of other items, i.e., athletics, community services, transfer to other funds, etc.

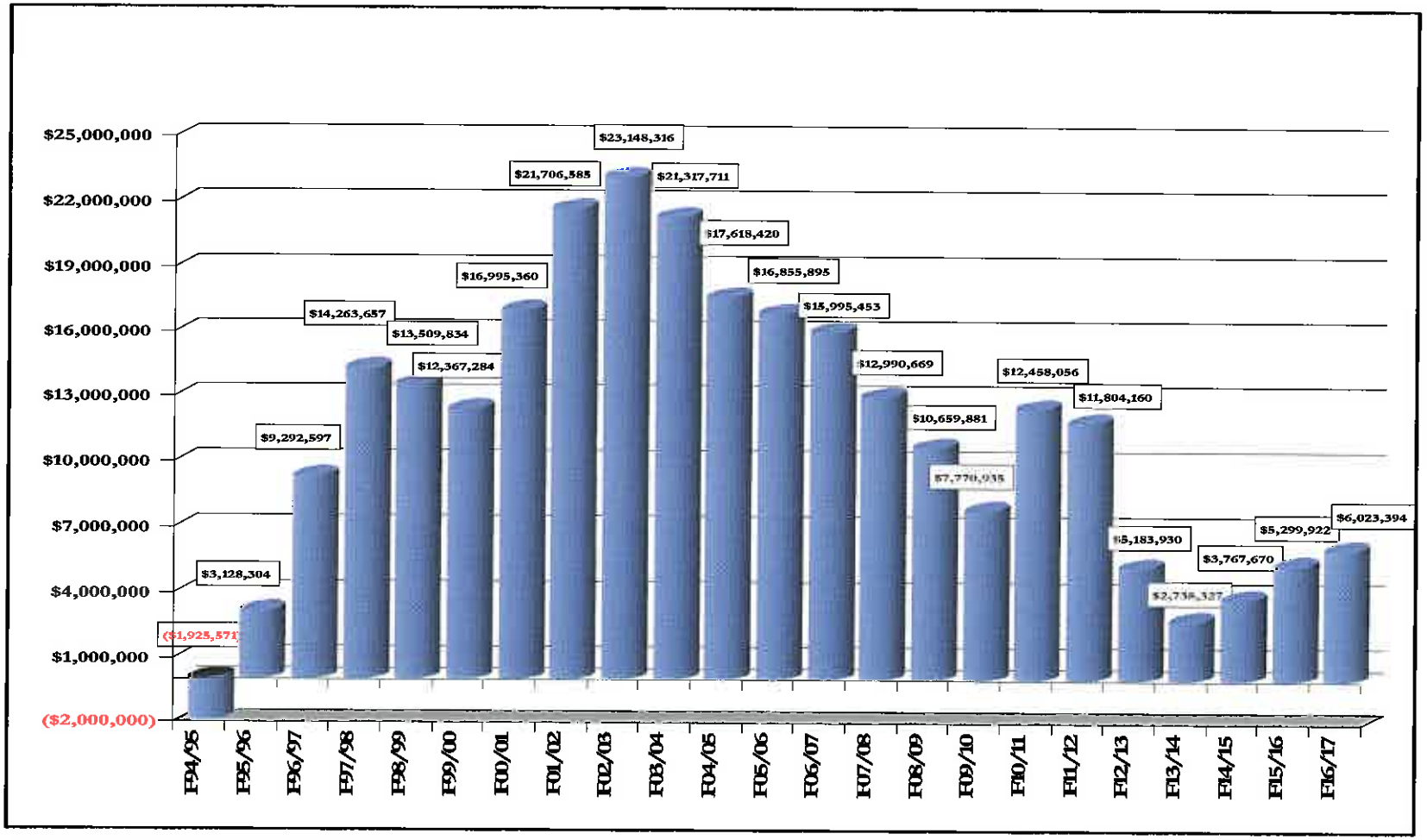
Wayne-Westland
COMMUNITY SCHOOLS

2016-2017 BUDGET
EXPENDITURE BREAKDOWN BY PERCENTAGE



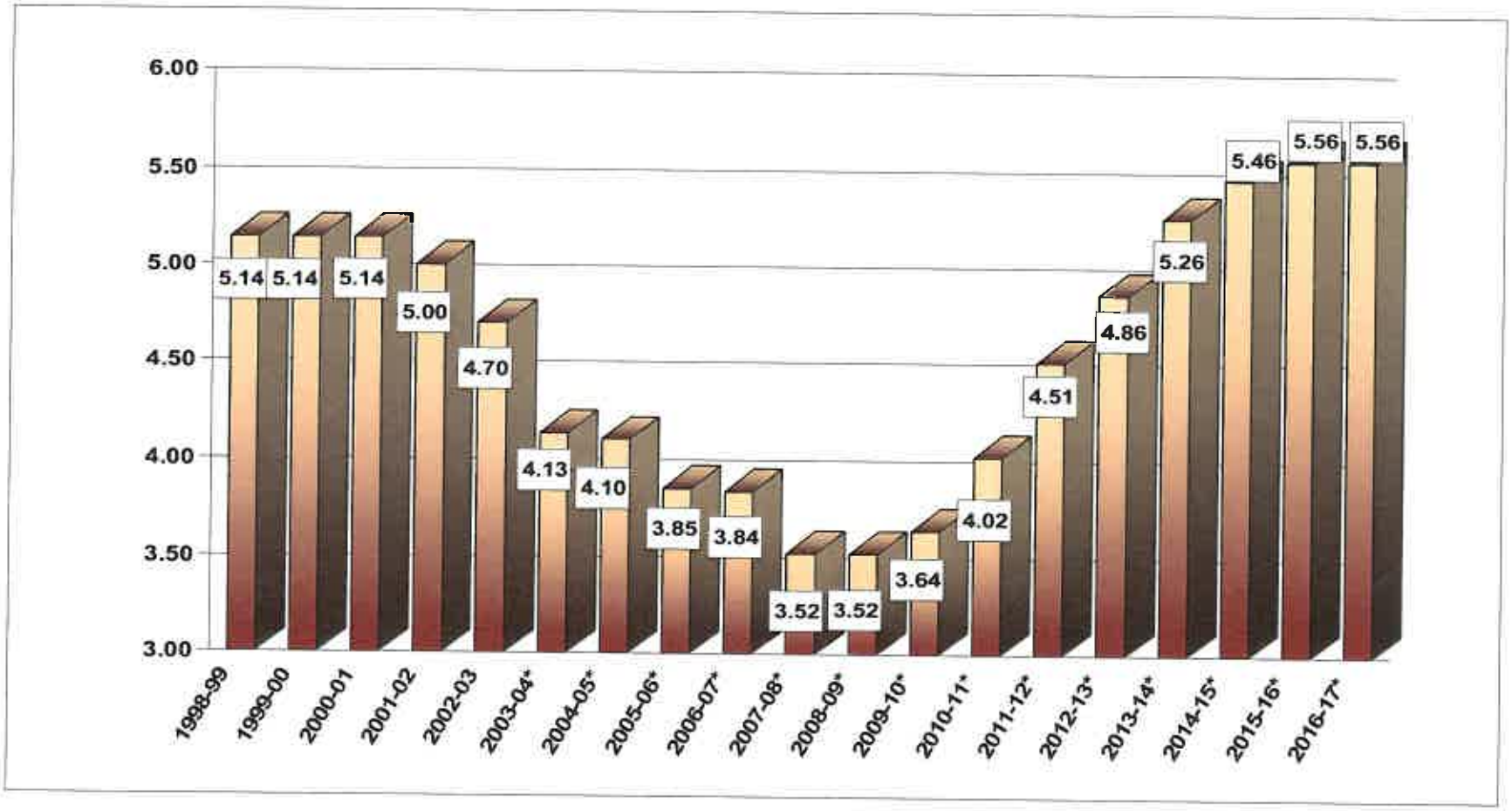
Fund Balance

F94/95 to F16/17
(F15/16 and F16/17 Based on Projected Budget)



Wayne-Westland
COMMUNITY SCHOOLS

DEBT LEVY TREND
1998-99 THROUGH 2016-2017



*Sinking Fund millage of .9922 mills not included.

Wayne-Westland
COMMUNITY SCHOOLS

SUMMARY OF GENERAL FUND EMPLOYER HEALTH INSURANCE AND RETIREMENT BENEFITS

	June 2016 AMENDED F15/16 BUDGET	June 2016 PROPOSED F16/17 BUDGET
Health and Related Insurance	$ 12,793,086	$ 13,342,402
*Retirement Contributions	$ 19,661,105	$ 19,711,011
FICA Contribution	$ 3,826,545	$ 3,751,119
Workers' Compensation	$ 638,666	$ 573,555
Other	$ 83,000	$ 83,000
	$ 37,002,402	$ 37,461,087

** Includes Retirement Rate Cap State Aid Section 147c of:*

2012-13 $1,458,570
2013-14 $3,772,777
2014-15 $5,981,353
2015-16 $6,189,022
2016-17 $7,756,765

Wayne-Westland
COMMUNITY SCHOOLS

DEFINITIONS

General Fund
The General Fund of the Wayne-Westland Community School District is established to account for the general operating expenditures of the District.

Budget
The written document that reflects the revenue and expenditure plan from July 1, 2016 to June 30, 2017. The purpose of the budget:

- ✓ Allocation of public resources for public purposes.
- ✓ Accountability to the public for the expenditure of public funds.
- ✓ Maintenance of financial stability of the School District.

Salaries
Amount paid to employees of the Wayne-Westland Community School District who are in positions of a permanent nature or hired temporarily, including district personnel substituting for those in permanent positions.

Employee Benefits
Expenditures incurred for health and income protection of employees. Such amounts are generally paid in the form of premiums to insurers. Examples are health, dental, life, and optical insurances, retirement, worker's compensation, social security, etc.

Purchased Services
Amounts paid for contracted service, third party substitutes, utilities, travel, workshops, conferences, building/maintenance services, legal fees and other services which may be purchased by the Wayne-Westland Community School District.

Supplies and Materials
Amounts paid for material items of a consumable nature. Some examples are: paper products, books, office supplies, etc.

Capital Outlay
Amounts paid for the acquisition of equipment. Examples include: classroom computers, buses, furniture and office machines.

Other Financing Uses
Transfers to other funds to support activities of the Wayne-Westland Community School District.

PROJECTION FOR 2016-2017

FUNCTION	AMENDED Jun-16 2015-16 BUDGET	PROJECTED Jun-16 2016-17 BUDGET	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	OTHER
Basic Programs								
111 Elementary	$ 26,935,331	$ 27,085,464	$ 15,323,029	$ 10,650,311	$ 425,779	$ 686,345	$ -	$ -
112 Middle	$ 6,562,870	$ 6,573,425	$ 3,709,781	$ 2,512,955	$ 148,289	$ 200,400	$ 2,000	$ -
113 High	$ 13,128,276	$ 13,135,433	$ 7,335,314	$ 4,925,626	$ 486,632	$ 385,861	$ 2,000	$ -
119 Home/Sum	$ 6,788	$ 6,804	$ 3,497	$ 1,557	$ 250	$ 1,500	$ -	$ -
	$ 46,633,265	$ 46,801,126	$ 26,371,621	$ 18,090,449	$ 1,060,950	$ 1,274,106	$ 4,000	$ -
Added Needs								
122 Spec Ed	$ 8,060,033	$ 8,438,966	$ 4,534,522	$ 3,607,044	$ 288,900	$ 8,500	$ -	$ -
127 Voc Ed	$ 3,083,288	$ 3,109,416	$ 1,454,461	$ 1,070,642	$ 168,413	$ 250,900	$ 164,500	$ 500
	$ 11,143,321	$ 11,548,382	$ 5,988,983	$ 4,677,686	$ 457,313	$ 259,400	$ 164,500	$ 500
Adult Education								
131 Adult Ed/Basic Ed	$ 369,375	$ -	$ -	$ -	$ -	$ -		
132 Adult Ed/Sec	$ 178,217	$ -	$ -	$ -	$ -	$ -		
133 Adult Ed/Night Voc	$ 209,362	$ 12,000	$ -	$ -	$ -	$ 12,000		
135 Adult Ed/Leisure	$ 168,608	$ 159,256	$ 71,564	$ 36,876	$ 50,016	$ 800		
	$ 925,562	$ 171,256	$ 71,564	$ 36,876	$ 50,016	$ 12,800	$ -	$ -
TOTAL INSTRUCTION	**$ 58,702,148**	**$ 58,520,764**	**$ 32,432,168**	**$ 22,805,011**	**$ 1,568,279**	**$ 1,546,306**	**$ 168,500**	**$ 500**
Pupil Support								
211 Attendance	$ 10,500	$ 10,500	$ -	$ -	$ 10,500	$ -		
212 Counseling	$ 2,141,548	$ 2,161,917	$ 1,266,394	$ 880,523	$ 15,000	$ -		
213 Medical	$ 164,448	$ 165,843	$ 92,207	$ 64,186	$ 6,500	$ 2,950		
214 Psychologists	$ 61,375	$ 60,625	$ 32,578	$ 20,347	$ 200	$ 7,500		
215 Speech	$ 1,121,814	$ 1,140,310	$ 643,650	$ 476,860	$ 14,050	$ 5,750		
216 Social Workers	$ 559,145	$ 555,547	$ 321,425	$ 215,472	$ 10,900	$ 7,750		
218 Spec Ed TC	$ 799,884	$ 804,771	$ 472,440	$ 321,703	$ 7,450	$ 3,178		
219 Other	$ 608,621	$ 651,456	$ 317,351	$ 269,560	$ 64,000	$ 545		
	$ 5,467,335	$ 5,550,969	$ 3,146,045	$ 2,248,651	$ 128,600	$ 27,673	$ -	$ -
Instructional Staff Support								
221 Improvement	$ 2,029,543	$ 1,971,877	$ 1,000,433	$ 530,878	$ 137,525	$ 302,241		$ 800
222 Library/Media	$ 769,593	$ 780,873	$ 414,303	$ 347,070	$ 16,500	$ 3,000		
226 Supervision	$ 713,322	$ 704,441	$ 388,125	$ 281,536	$ 22,780	$ 11,750		$ 250
227 Testing	$ 136,830	$ 136,000	$ -	$ -	$ 136,000	$ -		
	$ 3,649,288	$ 3,593,191	$ 1,802,861	$ 1,159,484	$ 312,805	$ 316,991	$ -	$ 1,050

FUNCTION	AMENDED Jun-16 2015-16 BUDGET	PROJECTED Jun-16 2016-17 BUDGET	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	OTHER
General Administration								
231 Board	$ 790,956	$ 896,636	$ 57,680	$ 410,097	$ 327,359	$ 2,000		$ 99,500
232 General Admin	$ 1,198,569	$ 1,201,912	$ 694,527	$ 474,261	$ 16,624	$ 10,500		$ 6,000
	$ 1,989,525	$ 2,098,548	$ 752,207	$ 884,358	$ 343,983	$ 12,500	$ -	$ 105,500
School Administration								
241 Principal	$ 6,237,725	$ 6,256,932	$ 3,688,084	$ 2,429,980	$ 87,937	$ 50,931		
Business Services								
252 Business/Tax	$ 810,132	$ 820,726	$ 464,962	$ 331,345	$ 15,719	$ 7,500		$ 1,200
257 Internal Services	$ 232,617	$ 233,175	$ 121,393	$ 99,182	$ 2,600	$ -		$ 10,000
259 Other Business Services	$ 30,000	$ 30,000			$ -	$ -		$ 30,000
	$ 1,072,749	$ 1,083,901	$ 586,355	$ 430,527	$ 18,319	$ 7,500	$ -	$ 41,200
Maintenance & Operations								
261 Custodian/Maint	$ 11,474,221	$ 11,507,789	$ 4,672,620	$ 3,621,575	$ 1,674,205	$ 1,344,389	$ 190,000	$ 5,000
261 Utilities	$ 2,261,471	$ 2,214,875			$ 336,463	$ 1,878,412		
	$ 13,735,692	$ 13,722,664	$ 4,672,620	$ 3,621,575	$ 2,010,668	$ 3,222,801	$ 190,000	$ 5,000
Transportation								
271 Transportation	$ 7,832,446	$ 7,986,587	$ 3,334,153	$ 2,885,517	$ 1,077,167	$ 686,750		$ 3,000
Other Central Support								
282 Information Serv	$ 253,074	$ 256,359	$ 136,765	$ 107,984	$ 3,710	$ 7,900		
283 Personnel	$ 690,512	$ 695,549	$ 326,136	$ 246,973	$ 111,440	$ 9,500		$ 1,500
284 Data Processing	$ 973,452	$ 991,245	$ 409,905	$ 312,954	$ 7,000	$ 15,000		$ 246,386
291 Misc. Support	$ 6,000	$ 7,500	$ -		$ -	$ 1,500		$ 6,000
293 Athletics	$ 1,461,604	$ 1,438,479	$ 631,885	$ 301,448	$ 295,846	$ 185,500		$ 23,800
	$ 3,384,642	$ 3,389,132	$ 1,504,691	$ 969,359	$ 417,996	$ 219,400	$ -	$ 277,686
TOTAL SUPPORT SERVICES	**$ 43,369,402**	**$ 43,681,924**	**$ 19,487,016**	**$ 14,629,451**	**$ 4,397,475**	**$ 4,544,546**	**$ 190,000**	**$ 433,436**
Community Services								
321 Seniors	$ 79,739	$ 79,945	$ 53,321	$ 26,624				
TOTAL COMMUNITY SERVICES	**$ 79,739**	**$ 79,945**	**$ 53,321**	**$ 26,624**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL BUDGET	**$ 102,151,289**	**$ 102,282,633**	**$ 51,972,505**	**$ 37,461,086**	**$ 5,965,754**	**$ 6,090,852**	**$ 358,500**	**$ 433,936**

Wayne-Westland
COMMUNITY SCHOOLS

PROJECTED ENROLLMENT
IN FULL-TIME EQUIVALENT STUDENTS

CATEGORY	2015-16 ACTUAL STUDENT FTE	2016-17 PROJECTED STUDENT FTE	VARIANCE
Grades K-12	11,029.57	10,736.00	(293.57)
Special Education	586.76	580.00	(6.76)
TOTAL	11,616.33	11,316.00	(300.33)
Adult Education*	77.17		(77.17)

*DS4061

Wayne-Westland
COMMUNITY SCHOOLS

OTHER FUNDS

The following pages represent estimates of other funds the Wayne-Westland Community School District will receive and appropriate in 2016-17. Since many of the funds relate to specific grants and restricted funds, the School District waits from year-to-year to find out, if indeed, the District will receive grants to run the programs and the amount to be received. Thus, the programs are approximates of what the School District anticipates to receive.

Wayne-Westland
COMMUNITY SCHOOLS

SUMMARY OF FUNDS

Debt Service Fund
The fund from which the School District makes debt payments for past bond issues, Durant Bonds, and other debt. Revenues are derived from property taxes (as approved by the voters), interest earnings, State Aid revenues and operating transfers.

Federal, State and Local Grant Programs Fund
The School District records revenues and expenditures for self-supporting programs operating through the Wayne-Westland Community School District in this fund. The programs are funded through Federal, State and Local Grants. A few examples of these programs are: Headstart, Title I, ARRA, and Special Education

Special Education Fund
The School District records all revenues and expenditures for the county-wide low incident disability area Special Education Programs operating through the Wayne-Westland Community School District in this fund. This fund is separately funded through State and County sources.

Milk and Lunch Fund
The School District records the revenues and expenditures of its school lunch program in this fund.

Sinking Fund
These are the funds from which the School District pays for capital projects. They are funded through the Sinking Fund levy.

June 2016

Wayne-Westland
COMMUNITY SCHOOLS

DEBT FUND BUDGET

		June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$	1,620,390
REVENUES		
Tax Revenues	$	10,100,000
Interest Income	$	2,100
Bond Refunding		
Total Revenue	$	10,102,100
Operating Transfer In	$	-
Total Revenue & Transfer	$	10,102,100
EXPENDITURES		
Bond Redemption	$	8,085,000
Bond Interest	$	1,027,750
Bond Refunding		
Other	$	500
Total Expenditures	$	9,113,250
Excess (EXP) Revenue	$	988,850
ENDING FUND BALANCE	$	2,609,240

Wayne-Westland
COMMUNITY SCHOOLS

FEDERAL, STATE AND LOCAL GRANT PROGRAM FUND BUDGETS

		June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$	-
REVENUES		
Local	$	1,123,589
State	$	4,824,901
Federal	$	10,975,776
Total Revenue	**$**	**16,924,266**
Operating Transfer In	$	-
Total Revenue and Other Financing Sources	**$**	**16,924,266**
EXPENDITURES		
Instruction	$	10,662,288
Support	$	6,261,978
Total Expenditures	**$**	**16,924,266**
Excess (EXP) Revenue	$	-
ENDING FUND BALANCE	**$**	-

Wayne-Westland
COMMUNITY SCHOOLS

MILK AND LUNCH FUND BUDGET

		June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$	1,511,097
REVENUES		
Local Sales	$	876,577
State	$	194,193
Federal	$	4,368,214
Total Revenue	**$**	**5,438,984**
EXPENDITURES		
Support Services	$	5,275,193
Transfer Out to General Fund	$	363,317
Total Expenditures	**$**	**5,638,510**
Excess (EXP) Revenue	$	(199,526)
ENDING FUND BALANCE	**$**	**1,311,571**

Wayne-Westland
COMMUNITY SCHOOLS

SPECIAL EDUCATION FUND BUDGET

		June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$	-
REVENUES		
County	$	8,735,902
State	$	3,568,186
Total Revenue	**$**	**12,304,088**
EXPENDITURES		
Instructional	$	5,634,877
Support	$	5,366,998
Outgoing Transfers & Other Transactions (Indirect)	$	1,302,213
Total Expenditures	**$**	**12,304,088**
Excess (EXP) Revenue	$	-
ENDING FUND BALANCE	**$**	**-**

Wayne-Westland
COMMUNITY SCHOOLS

2013 SINKING FUND BUDGET

		June 2016 PROPOSED F16/17 BUDGET
Beginning Fund Balance	$	(291,780)
REVENUES		
Local	$	1,800,000
Total Revenue	**$**	**1,800,000**
EXPENDITURES		
Renovation	$	800,000
Total Expenditures	**$**	**800,000**
Excess (EXP) Revenue	$	1,000,000
ENDING FUND BALANCE	**$**	**708,220**