



Wayne-Westland
COMMUNITY SCHOOLS

**GENERAL FUND
OPERATING BUDGET
2021-2022**

**Recommended to the
Wayne-Westland Community Schools'
Board of Education for adoption
at its regular meeting of
June 14, 2021**

John Dignan
Superintendent

Chanda Cleaves
Assistant Superintendent of Business & Finance



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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, 2021 to June 30, 2022. 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.

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FINANCIAL ANALYSIS

		June 2021 FINAL F20/21 BUDGET		July 2021 ORIGINAL F21/22 BUDGET
Beginning Fund Balance	\$	24,259,098	\$	23,727,076
REVENUES				
Local Sources	\$	18,233,287	\$	18,480,287
Other Political Subdivision & Other Sources	\$	8,107,488	\$	8,107,488
State Sources	\$	86,927,160	\$	76,212,766
Federal Sources	\$	227,517	\$	86,052
Operating Transfer In	\$	100,000	\$	100,000
Total Revenue	\$	113,595,452	\$	102,986,593
EXPENDITURES				
Classroom Instruction	\$	63,017,070	\$	61,482,904
Instructional Support	\$	50,991,081	\$	49,703,782
Other Support Services	\$	119,323	\$	119,449
Other Financing Uses & Other	\$	-	\$	-
Total Expenditures & Other	\$	114,127,474	\$	111,306,135
Excess (EXP) Revenue	\$	(532,022)	\$	(8,319,542)
ENDING FUND BALANCE	\$	23,727,076	\$	15,407,534
Fund Balance %		20.79%		13.84%
8% Fund Balance		9,130,198		8,904,491

WAYNE-WESTLAND COMMUNITY SCHOOLS
ESTIMATE OF PROJECTED GENERAL FUND REVENUE FOR 2021-2022

Foundation Grant: \$8,111

K-12 Students: 8,927

Millage Rate: 18.00 mills (Non-Homestead Property Only)

	<u>June 2021 FINAL</u> <u>F20/21 BUDGET</u>	<u>July 2021 ORIGINAL</u> <u>F20/21 BUDGET</u>
<u>REVENUE FROM LOCAL SOURCES</u>		
Local Taxes		
Property Taxes (100% Collection)	\$ 15,666,747	\$ 15,666,747
Recovery of Delinquent Taxes	\$ 35,431	\$ 35,431
Total Local Taxes	\$ 15,702,178	\$ 15,702,178
Tuition From Patrons		
Continuing Education	\$ -	\$ -
Voc Ed Consortium, Fees, Tuition	\$ 1,097,052	\$ 1,097,052
Total Tuition From Patrons	\$ 1,097,052	\$ 1,097,052
Miscellaneous Revenue		
Athletic Gate Receipts	\$ -	\$ 67,000
Rental of Facilities	\$ 248,759	\$ 348,759
Fees and Miscellaneous	\$ 88,659	\$ 168,659
Interest on Securities	\$ 19,500	\$ 19,500
Medicaid Fee for Service	\$ 1,077,139	\$ 1,077,139
Total Miscellaneous Revenue	\$ 1,434,057	\$ 1,681,057
TOTAL REVENUE FROM LOCAL SOURCES	\$ 18,233,287	\$ 18,480,287
<u>REVENUE FROM INTERDISTRICT SOURCES AND OTHER FINANCING SOURCES</u>		
Intermediate School District	\$ 8,107,488	\$ 8,107,488
Total Revenue from Interdistrict	\$ 8,107,488	\$ 8,107,488
<u>REVENUE FROM STATE SOURCES</u>		
Direct Appropriations		
State Aid Foundation Grant (Sec. 22a)	\$ 43,239,861	\$ 33,183,194
Discretionary Payment (22b)	\$ 18,071,255	\$ 18,071,255
State Aid Additional Categorical	\$ 19,261	\$ 19,261
Section 11d	\$ 657,727	\$ -
Data Collection 152a	\$ 264,129	\$ 264,129
Bilingual Education	\$ -	\$ -
Retirement Rate Cap Section 147a	\$ 955,658	\$ 955,658
Retirement Rate Cap Section 147c	\$ 10,404,523	\$ 10,404,523
Retirement Rate Cap Section 147e	\$ 209,131	\$ 209,131
Retirement Rate Cap Section 147a(2) one time deposit	\$ 1,157,299	\$ 1,157,299
Special Education - Headlee (Sec. 51c)	\$ 10,737,727	\$ 10,737,727
Special Education Cost Reimbursement -(Sec. 51f)	\$ 582,763	\$ 582,763
Summer Reading 35a.9	\$ -	\$ -
Vocational Education (Sec. 61a)	\$ 598,906	\$ 598,906
State Aid CTE Incentive (Sec. 61d)	\$ 28,920	\$ 28,920
Total Revenue From State Sources	\$ 86,927,160	\$ 76,212,766
<u>REVENUE FROM FEDERAL SOURCES</u>		
E-Rate	\$ 161,465	\$ 20,000
Medicaid Outreach	\$ 66,052	\$ 66,052
Total Revenue From Federal Sources	\$ 227,517	\$ 86,052
<u>REVENUE FROM OPERATING TRANSFERS IN FROM OTHER SOURCES</u>		
Operating Transfer In from Food Services	\$ 100,000	\$ 100,000
	\$ 100,000	\$ 100,000
GRAND TOTAL REVENUE	\$ 113,595,452	\$ 102,986,593

FUNCTION	FINAL		ORIGINAL		BUDGET	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	OTHER
	Jun-21	2020-21	Jul-21	2021-22							
General Administration											
231 Board	\$ 822,174	\$ 850,768	\$ 54,985	\$ 46,348	\$ 46,348	\$ 517,485	\$ 6,000	\$ -	\$ 225,950		
232 General Admin	\$ 1,627,006	\$ 1,691,758	\$ 1,073,464	\$ 549,294	\$ 549,294	\$ 31,000	\$ 5,000	\$ -	\$ 33,000		
School Administration	\$ 2,449,180	\$ 2,542,526	\$ 1,128,449	\$ 595,642	\$ 595,642	\$ 548,485	\$ 11,000	\$ -	\$ 258,950		
241 Principal	\$ 7,152,107	\$ 7,339,795	\$ 4,235,546	\$ 2,942,759	\$ 2,942,759	\$ 101,940	\$ 58,550	\$ -	\$ 1,000		
Business Services	\$ 886,511	\$ 849,442	\$ 448,708	\$ 368,119	\$ 368,119	\$ 9,115	\$ 7,000	\$ -	\$ 16,500		
252 Business/Tax	\$ 262,140	\$ 274,067	\$ 137,538	\$ 109,529	\$ 109,529	\$ 2,000	\$ 15,000	\$ -	\$ 10,000		
257 Internal Services	\$ 1,148,651	\$ 1,123,509	\$ 586,246	\$ 477,648	\$ 477,648	\$ 11,115	\$ 22,000	\$ -	\$ 26,500		
Maintenance & Operations	\$ 14,163,844	\$ 14,024,356	\$ 4,768,978	\$ 3,441,144	\$ 3,441,144	\$ 2,222,125	\$ 3,364,609	\$ 220,000	\$ 7,500		
261 Custodian/Maint	\$ 14,163,844	\$ 14,024,356	\$ 4,768,978	\$ 3,441,144	\$ 3,441,144	\$ 2,222,125	\$ 3,364,609	\$ 220,000	\$ 7,500		
Transportation	\$ 9,096,294	\$ 7,973,808	\$ 3,426,630	\$ 2,689,678	\$ 2,689,678	\$ 981,500	\$ 871,800	\$ -	\$ 4,200		
271 Transportation	\$ 173,162	\$ 173,416	\$ 112,411	\$ 61,005	\$ 61,005	\$ -	\$ -	\$ -	\$ -		
Other Central Support	\$ 538,459	\$ 694,860	\$ 353,138	\$ 244,772	\$ 244,772	\$ 93,000	\$ 3,700	\$ -	\$ 250		
281 Planning, Research & Develop	\$ 766,405	\$ 744,355	\$ 276,132	\$ 290,033	\$ 290,033	\$ 165,400	\$ 8,500	\$ -	\$ 4,290		
282 Information Serv	\$ 1,405,779	\$ 1,323,741	\$ 664,979	\$ 394,762	\$ 394,762	\$ 24,000	\$ 5,000	\$ -	\$ 235,000		
283 Personnel	\$ 63,000	\$ 57,500	\$ -	\$ -	\$ -	\$ 29,000	\$ 22,000	\$ -	\$ 6,500		
284 Data Processing	\$ 1,766,741	\$ 1,717,955	\$ 787,982	\$ 303,238	\$ 303,238	\$ 361,735	\$ 242,000	\$ -	\$ 23,000		
291 Misc. Support	\$ 4,713,546	\$ 4,711,827	\$ 2,082,231	\$ 1,232,805	\$ 1,232,805	\$ 673,135	\$ 281,200	\$ -	\$ 269,040		
293 Athletics	\$ 50,991,081	\$ 49,703,782	\$ 22,755,228	\$ 15,613,242	\$ 15,613,242	\$ 4,998,838	\$ 5,367,868	\$ 220,000	\$ 575,190		
TOTAL SUPPORT SERVICES	\$ 50,991,081	\$ 49,703,782	\$ 22,755,228	\$ 15,613,242	\$ 15,613,242	\$ 4,998,838	\$ 5,367,868	\$ 220,000	\$ 575,190		
Community Services											
321 Seniors	\$ 92,141	\$ 92,267	\$ 58,786	\$ 33,481	\$ 33,481	\$ -	\$ -	\$ -	\$ -		
331 Community Rec	\$ 12,787	\$ 12,787	\$ 8,538	\$ 4,249	\$ 4,249	\$ -	\$ -	\$ -	\$ -		
391 Other Community Service	\$ 14,395	\$ 14,395	\$ -	\$ -	\$ -	\$ -	\$ 10,700	\$ -	\$ 3,695		
TOTAL COMMUNITY SERVICES	\$ 119,323	\$ 119,449	\$ 67,324	\$ 37,730	\$ 37,730	\$ -	\$ 10,700	\$ -	\$ 3,695		
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGET	\$ 114,127,474	\$ 111,306,135	\$ 55,963,908	\$ 40,712,885	\$ 40,712,885	\$ 6,958,389	\$ 6,323,152	\$ 595,000	\$ 579,385		



OTHER FUNDS

The following pages represent estimates of other funds the Wayne-Westland Community School District will receive and appropriate in 2021-22. Since many of the funds related 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.



**School Activities Fund
GASB 84 Budget**

	<u>July 2021 ORIGINAL F21/22 BUDGET</u>	
Beginning Fund Balance	\$	1,178,754
REVENUES		
Revenue	\$	442,134
Total Revenue	\$	442,134
Operating Transfer In	\$	-
Total Revenue and Other Financing Sources	\$	442,134
EXPENDITURES		
Expenditures	\$	369,124
Total Expenditures	\$	369,124
Excess (EXP) Revenue	\$	73,010
ENDING FUND BALANCE	\$	1,251,764



DEBT FUND BUDGET

	<u>July 2021 ORIGINAL F21/22 BUDGET</u>	
Beginning Fund Balance	\$	1,336,777
REVENUES		
Tax Revenues	\$	9,194,493
Total Revenue	\$	9,194,493
Operating Transfer In	\$	-
Total Revenue & Transfer	\$	9,194,493
EXPENDITURES		
Bond Redemption	\$	6,789,606
Bond Interest	\$	1,985,806
Bond Refunding		
Other	\$	500
Total Expenditures	\$	8,775,912
Excess (EXP) Revenue	\$	418,581
ENDING FUND BALANCE	\$	1,755,358



**FEDERAL, STATE
AND LOCAL GRANT PROGRAM
FUND BUDGETS**

		<u>July 2021 ORIGINAL F21/22 BUDGET</u>
Beginning Fund Balance	\$	-
 REVENUES		
Local	\$	1,490,993
State	\$	6,242,541
Federal	\$	19,151,214
Total Revenue	\$	26,884,748
Operating Transfer In	\$	-
Total Revenue and Other Financing Sources	\$	26,884,748
 EXPENDITURES		
Instruction	\$	13,980,069
Support	\$	12,904,679
Total Expenditures	\$	26,884,748
Excess (EXP) Revenue	\$	-
ENDING FUND BALANCE	\$	-



MILK AND LUNCH FUND BUDGET

	<u>July 2021 ORIGINAL F21/22 BUDGET</u>	
Beginning Fund Balance	\$	531,633
<u>REVENUES</u>		
Local Sales	\$	300,000
State	\$	206,406
Federal	\$	5,600,000
Total Revenue	\$	6,106,406
<u>EXPENDITURES</u>		
Support Services	\$	5,300,000
Transfer Out to General Fund	\$	100,000
Total Expenditures	\$	5,400,000
Excess (EXP) Revenue	\$	706,406
ENDING FUND BALANCE	\$	1,238,039



2013 SINKING FUND BUDGET

	July 2021 ORIGINAL F21/22 BUDGET	
		<hr/>
Beginning Fund Balance	\$	2,398,007
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REVENUES		
		<hr/>
Local	\$	2,022,656
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Total Revenue	\$	2,022,656
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EXPENDITURES		
		<hr/>
Renovation	\$	4,420,663
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Total Expenditures	\$	4,420,663
		<hr/>
Excess (EXP) Revenue	\$	(2,398,007)
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ENDING FUND BALANCE	\$	0
		<hr/> <hr/>



SPECIAL EDUCATION FUND BUDGET

		<u>July 2021 ORIGINAL F21/22 BUDGET</u>
Beginning Fund Balance	\$	-
<u>REVENUES</u>		
County	\$	11,486,727
State	\$	4,915,190
Total Revenue	\$	16,401,917
<u>EXPENDITURES</u>		
Instructional	\$	7,956,526
Support	\$	6,365,299
Outgoing Transfers & Other Transactions (Indirect)	\$	2,080,092
Total Expenditures	\$	16,401,917
Excess (EXP) Revenue	\$	-
ENDING FUND BALANCE	\$	-

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE WAYNE-WESTLAND COMMUNITY SCHOOLS**

2021-22 GENERAL APPROPRIATIONS (BUDGET)

RESOLVED, that this Resolution shall be the General Appropriation of the Wayne-Westland Community Schools for the fiscal year 2021-22. A Resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Wayne-Westland Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriations in the **General Fund** of the Wayne-Westland Community Schools which involves the ad valorem property tax revenue generated by the 18 mills on the non-homestead and non-qualified agricultural property classification for operating purposes for the fiscal year 2021-22 is as follows:

REVENUES

<i>Local</i>	\$	18,480,287
<i>Other Political Subdivisions (Interdistrict)</i>	\$	8,107,488
<i>State</i>	\$	76,212,766
<i>Federal</i>	\$	86,052
<i>Other Financing Sources</i>	\$	100,000
TOTAL REVENUES	\$	102,986,593
<i>Fund Balance July 1, 2020</i>	\$	24,259,098
TOTAL AVAILABLE TO APPROPRIATE - General Fund:	\$	127,245,691

BE IT FURTHER RESOLVED, that \$111,306,135 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Instruction

<i>Basic Programs</i>	\$	48,537,273
<i>Added Needs</i>	\$	12,810,071
<i>Adult & Community Education</i>	\$	135,560

Support Services

<i>Pupil Support</i>	\$	8,021,115
<i>Instructional Staff Support</i>	\$	3,966,846
<i>General Administration</i>	\$	2,542,526

22. A Resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Wayne-Westland Community Schools.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the **Federal, State, and Local Grant Programs Fund** of the Wayne-Westland Community Schools for the fiscal year 2021-22 is as follows:

REVENUES

<i>Local</i>	\$	1,490,993
<i>State</i>	\$	6,242,541
<i>Federal</i>	\$	19,151,214
<i>Other Financing Sources</i>	\$	-
TOTAL REVENUES	\$	26,884,748

BE IT FURTHER RESOLVED, that \$26,884,748 of the total available to appropriate in the **Federal, State, and Local Grant Programs Fund** is hereby set forth below:

EXPENDITURES

<i>Instruction</i>	\$	13,980,069
<i>Support Services</i>	\$	12,904,679
TOTAL APPROPRIATED - Federal, State, and Local Grants:	\$	26,884,748

RESOLVED, that this Resolution shall be the **2003 Sinking Fund** Appropriation of the Wayne-Westland Community Schools for the fiscal year 2021-22. A Resolution to make appropriations; and to provide for the disposition of all revenue received by the Wayne-Westland Community Schools.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the **2003 Sinking Fund** of the Wayne-Westland Community Schools for the fiscal year 2021-22 is as follows:

EXPENDITURES

<i>Support Services - Milk and Lunch Fund</i>	\$ 5,300,000
<i>Transfer Out to General Fund</i>	\$ 100,000
<i>TOTAL APPROPRIATED - Milk and Lunch Fund:</i>	\$ 5,400,000

RESOLVED, that this Resolution shall be the **Debt Service Funds** Appropriation of the Wayne-Westland Community Schools for the fiscal year 2021-22. A Resolution to make appropriations; and to provide for the disposition of all revenue received by the Wayne-Westland Community Schools.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Debt Service Funds** of the Wayne-Westland Community Schools, which involves the property tax revenue generated by a levy of 4.48 mills on all property classifications (see 2021-22 Tax Levy Resolution for details on each taxing jurisdiction) for debt retirement purposes for the fiscal year 2021-22 is as follows:

<i>TOTAL REVENUES</i>	\$ 9,194,493
<i>Fund Balance July 1, 2020</i>	\$ 1,336,777
<i>TOTAL AVAILABLE TO APPROPRIATE - Debt Service Funds:</i>	\$ 10,531,270

BE IT FURTHER RESOLVED, that \$8,775,912 of the total available to appropriate in the **Debt Service Funds** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

<i>Debt Service Principal</i>	\$ 6,789,606
<i>Debt Service Interest and Other</i>	\$ 1,986,306
<i>TOTAL APPROPRIATED - Debt Service Funds:</i>	\$ 8,775,912

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the Assistant Superintendents, Principals and Administrators responsible for the performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the Budgetary Policy Statement hitherto adopted by the Board. The Appropriation Resolution is to take effect on July 1, 2021.

AYES:

MEMBERS:

John F. Albrecht, Tom Buckalew, David R. Cox, Melandie Hines,
Kimberly R. May, Mark F. Neal, Frederick L. Weaver, Th.D.

NAYS:


MEMBERS:

RESOLUTION DECLARED ADOPTED.



*Secretary, Board of Education
Wayne-Westland Community Schools
County of Wayne, Michigan*

I hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Board of Education of the Wayne-Westland Community Schools, County of Wayne, Michigan, at a regular meeting held on June 14, 2021 and that notice of such meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



*Secretary, Board of Education
Wayne-Westland Community Schools
County of Wayne, Michigan*