Wayne-Westland
COMMUNITY SCHOOLS

GENERAL FUND
OPERATING BUDGET
FINAL AMENDMENT
2020-2021

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

Wayne-Westland
COMMUNITY SCHOOLS

BOARD OF EDUCATION

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, 2020 to June 30, 2021. 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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GENERAL FUND

OTHER FUNDS

Wayne-Westland
COMMUNITY SCHOOLS

FINANCIAL ANALYSIS

		April 2021 AMENDED F20/21 BUDGET		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	24,259,098	$	24,259,098
REVENUES				
Local Sources	$	17,580,975	$	18,233,287
Other Political Subdivision & Other Sources	$	8,107,488	$	8,107,488
State Sources	$	86,402,756	$	86,927,160
Federal Sources	$	208,045	$	227,517
Operating Transfer In	$	100,000	$	100,000
Total Revenue	$	112,399,264	$	113,595,452
EXPENDITURES				
Classroom Instruction	$	60,674,147	$	63,017,070
Instructional Support	$	50,479,703	$	50,991,081
Other Support Services	$	128,676	$	119,323
Other Financing Uses & Other	$	-	$	-
Total Expenditures & Other	$	111,282,526	$	114,127,474
Excess (EXP) Revenue	$	1,116,738	$	(532,022)
ENDING FUND BALANCE	**$**	**25,375,836**	**$**	**23,727,076**
Fund Balance %		22.80%		20.79%
8% Fund Balance		8,902,602		9,130,198

WAYNE-WESTLAND COMMUNITY SCHOOLS
ESTIMATE OF PROJECTED GENERAL FUND REVENUE FOR 2020-2021

Foundation Grant: $8,111 | K-12 Students: 10,162
Millage Rate: 18.00 mills (Non-Homestead Property Only)

		April 2021 AMENDED F20/21 BUDGET		June 2021 FINAL F20/21 BUDGET
REVENUE FROM LOCAL SOURCES				
Local Taxes				
Property Taxes (100% Collection)	$	15,063,431	$	15,666,747
Recovery of Delinquent Taxes	$	4,438	$	35,431
Total Local Taxes	$	15,067,869	$	15,702,178
Tuition From Patrons				
Continuing Education	$	-	$	-
Voc Ed Consortium, Fees, Tuition	$	1,094,974	$	1,097,052
Total Tuition From Patrons	$	1,094,974	$	1,097,052
Miscellaneous Revenue				
Athletic Gate Receipts	$	-	$	-
Rental of Facilities	$	228,751	$	248,759
Fees and Miscellaneous	$	92,742	$	88,659
Interest on Securities	$	19,500	$	19,500
Medicaid Fee for Service	$	1,077,139	$	1,077,139
Total Miscellaneous Revenue	$	1,418,132	$	1,434,057
TOTAL REVENUE FROM LOCAL SOURCES	$	17,580,975	$	18,233,287
REVENUE FROM INTERDISTRICT SOURCES AND OTHER FINANCING SOURCES				
Intermediate School District	$	8,107,488	$	8,107,488
Total Revenue from Interdistrict	$	8,107,488	$	8,107,488
REVENUE FROM STATE SOURCES				
Direct Appropriations				
State Aid Foundation Grant (Sec. 22a)	$	43,188,341	$	43,239,861
Discretionary Payment (22b)	$	18,051,715	$	18,071,255
State Aid Additional Categorical	$	19,261	$	19,261
Section 11d	$	657,727	$	657,727
Data Collection 152a	$	264,013	$	264,129
Bilingual Education	$	-	$	-
Retirement Rate Cap Section 147a	$	955,658	$	955,658
Retirement Rate Cap Secion 147c	$	10,404,523	$	10,404,523
Rettirement Rate Cap Section 147e	$	135,402	$	209,131
Retirement Rate Cap Secion 147a(2) one time deposit	$	777,630	$	1,157,299
Special Education - Headlee (Sec. 51c)	$	10,737,727	$	10,737,727
Special Education Cost Reimbursement -(Sec. 51f)	$	582,933	$	582,763
Summer Reading 35a.9	$	-	$	-
Vocational Education (Sec. 61a)	$	598,906.00	$	598,906
State Aid CTE Incentive (Sec. 61d)	$	28,920.00	$	28,920
Total Revenue From State Sources	$	86,402,756	$	86,927,160
REVENUE FROM FEDERAL SOURCES				
E-Rate	$	161,465	$	161,465
Medicaid Outreach	$	46,580	$	66,052
Total Revenue From Federal Sources	$	**208,045**	$	**227,517**
REVENUE FROM OPERATING TRANSFERS IN FROM OTHER SOURCES				
Operating Transfer In from Food Services	$	100,000	$	100,000
	$	**100,000**	$	**100,000**
GRAND TOTAL REVENUE	$	**112,399,264**	$	**113,595,452**

FINAL FOR 2020-21

FUNCTION	AMENDED Apr-21 2020-21 BUDGET	FINAL Jun-21 2020-21 BUDGET	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	OTHER
Basic Programs								
111 Elementary	$ 25,096,114	$ 25,587,780	$ 13,608,756	$ 10,695,528	$ 335,151	$ 948,345	$	$
112 Middle	$ 9,844,706	$ 11,151,590	$ 5,541,909	$ 4,415,526	$ 235,572	$ 958,583	$ -	$ -
113 High	$ 14,119,295	$ 13,205,990	$ 6,921,242	$ 5,166,022	$ 648,206	$ 387,280	$ 83,240	
118 Preschool	$ 45,405	$ 57,411	$ 26,541	$ 29,298	$ -	$ 1,572	$ -	$ -
119 Home/Sum	$ 19,546	$ 19,103	$ 13,009	$ 6,094	$ -	$		
	$ 49,125,066	$ 50,021,874	$ 26,111,457	$ 20,312,468	$ 1,218,929	$ 2,295,780	$ 83,240	$
Added Needs								
122 Spec Ed	$ 7,582,227	$ 8,874,494	$ 5,209,503	$ 3,256,168	$ 384,272	$ 24,551	$	$ -
125 Compensatory Education	$ 40,000	$ 40,000			$ 40,000			
127 Voc Ed	$ 3,778,564	$ 3,943,267	$ 1,860,814	$ 1,228,826	$ 201,377	$ 311,750	$ 340,000	$ 500
	$ 11,400,791	$ 12,857,761	$ 7,070,317	$ 4,484,994	$ 625,649	$ 336,301	$ 340,000	$ 500
Continuing Education								
132 Cont Ed/Sec	$ 30,454	$ 29,748	$ 14,948	$ 14,800	$	$	$ -	$
135 Cont Ed/Leisure	$ 117,836	$ 107,687	$ 48,017	$ 30,870	$ 28,000	$ 800		
	$ 148,290	$ 137,435	$ 62,965	$ 45,670	$ 28,000	$ 800	$ -	$
TOTAL INSTRUCTION	**$ 60,674,147**	**$ 63,017,070**	**$ 33,244,739**	**$ 24,843,132**	**$ 1,872,578**	**$ 2,632,881**	**$ 423,240**	**$ 500**
Pupil Support								
211 Attendance	$ 10,500	$ 10,750	$ -	$ -	$ 10,500	$ 250	$	$
212 Counseling	$ 2,778,419	$ 2,791,417	$ 1,641,063	$ 1,090,354	$ 60,000	$ -	$	$ -
213 Medical	$ 1,082,742	$ 750,786	$ 312,557	$ 414,854	$ 7,490	$ 15,885	$	$ -
214 Psychologists	$ 440,973	$ 508,086	$ 314,298	$ 176,034	$ 5,200	$ 12,554	$	$ -
215 Speech	$ 1,381,141	$ 1,459,496	$ 948,428	$ 499,268	$ 5,500	$ 6,300	$	$
216 Social Workers	$ 484,851	$ 779,520	$ 519,578	$ 247,292	$ 4,900	$ 7,750	$	$
218 Spec Ed TC	$ 1,070,636	$ 1,098,943	$ 621,593	$ 436,116	$ 32,939	$ 8,295	$ -	$
219 Other	$ 585,307	$ 603,510	$ 304,068	$ 188,146	$ 110,406	$ 890	$ -	$
	$ 7,834,569	$ 8,002,508	$ 4,661,585	$ 3,052,064	$ 236,935	$ 51,924	$	$
Instructional Staff Support								
221 Improvement	$ 1,973,801	$ 2,010,667	$ 1,047,746	$ 557,447	$ 95,368	$ 305,106	$ -	$ 5,000
222 Library/Media	$ 719,722	$ 871,593	$ 514,905	$ 335,688	$ 10,000	$ 11,000	$ -	$ -
226 Supervision	$ 685,870	$ 651,858	$ 323,063	$ 246,846	$ 72,949	$ 6,000	$ -	$ 3,000
227 Testing	$ 118,811	$ 118,811	$ -	$	$ 118,811	$	$ -	$
229 Virtual	$ -	$ 612,022	$ 399,580	$ 212,442	$ -	$ -	$ -	$ -
	$ 3,498,204	$ 4,264,951	$ 2,285,294	$ 1,352,423	$ 297,128	$ 322,106	$ -	$ 8,000

FUNCTION	AMENDED Apr-21 2020-21 BUDGET	FINAL Jun-21 2020-21 BUDGET	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	OTHER
General Administration								
231 Board	$ 814,114	$ 822,174	$ 53,408	$ 45,841	$ 496,016	$ 6,000	$ -	$ 220,909
232 General Admin	$ 1,714,106	$ 1,627,006	$ 1,016,460	$ 544,946	$ 28,500	$ 5,100	$ -	$ 32,000
	$ 2,528,220	$ 2,449,180	$ 1,069,868	$ 590,787	$ 524,516	$ 11,100	$	$ 4,348,146
School Administration								
241 Principal	$ 6,980,892	$ 7,152,107	$ 4,095,237	$ 2,912,394	$ 100,185	$ 43,703	$	$ 588
Business Services								
252 Business/Tax	$ 908,011	$ 886,511	$ 442,549	$ 405,847	$ 9,115	$ 7,000	$	$ 22,000
257 Internal Services	$ 261,835	$ 262,140	$ 125,886	$ 108,154	$ 2,100	$ 16,000	$ -	$ 10,000
	$ 1,169,846	$ 1,148,651	$ 568,435	$ 514,001	$ 11,215	$ 23,000	$ -	$ 32,000
Maintenance & Operations								
261 Custodian/Maint	$ 13,924,237	$ 14,163,844	$ 4,703,321	$ 3,545,670	$ 2,356,885	$ 3,295,468	$ 255,000	$ 7,500
	$ 13,924,237	$ 14,163,844	$ 4,703,321	$ 3,545,670	$ 2,356,885	$ 3,295,468	$ 255,000	$ 7,500
Transportation								
271 Transportation	$ 9,854,765	$ 9,096,294	$ 3,513,458	$ 2,743,426	$ 630,126	$ 871,800	$ 1,333,284	$ 4,200
Other Central Support								
281 Planning, Research & Develop	$ 173,162	$ 173,162	$ 112,411	$ 60,751	$ -	$ -	$	$ -
282 Information Serv	$ 520,100	$ 538,459	$ 252,780	$ 189,299	$ 92,680	$ 3,700	$	$
283 Personnel	$ 849,084	$ 766,405	$ 299,033	$ 286,682	$ 167,900	$ 8,500	$	$ 4,290
284 Data Processing	$ 1,405,779	$ 1,405,779	$ 489,931	$ 389,977	$ 22,000	$ 5,000	$ 263,871	$ 235,000
291 Misc. Support	$ 63,000	$ 63,000	$	$ -	$ 30,000	$ 26,000	$ -	$ 7,000
293 Athletics	$ 1,677,845	$ 1,766,741	$ 779,897	$ 302,874	$ 411,055	$ 249,915	$ -	$ 23,000
	$ 4,688,970	$ 4,713,546	$ 1,821,641	$ 1,168,832	$ 723,635	$ 293,115	$ 263,871	$ 269,290
TOTAL SUPPORT SERVICES	**$ 50,479,703**	**$ 50,991,081**	**$ 22,718,839**	**$ 15,879,597**	**$ 4,880,625**	**$ 4,912,216**	**$ 1,852,155**	**$ 4,669,724**
Community Services								
321 Seniors	$ 101,164	$ 92,141	$ 58,786	$ 33,355	$ -	$ -	$	$
331 Community Rec	$ 13,117	$ 12,787	$ 8,538	$ 4,249	$	$ -	$	$ -
391 Other Community Service	$ 14,395	$ 14,395	$ -	$.	$ -	$ 10,700	$ -	$ 3,695
TOTAL COMMUNITY SERVICES	**$ 128,676**	**$ 119,323**	**$ 67,324**	**$ 37,604**	**$ -**	**$ 10,700**	**$ -**	**$ 3,695**
Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL BUDGET	**$ 111,282,526**	**$ 114,127,474**	**$ 56,030,902**	**$ 40,760,333**	**$ 6,753,203**	**$ 7,555,797**	**$ 2,275,395**	**$ 4,673,919**

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 2020-21. 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.

Wayne-Westland
COMMUNITY SCHOOLS

School Activities Fund
GASB 84 Budget

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	1,105,744
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	**$**	**1,178,754**

DEBT FUND BUDGET

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	823,697
REVENUES		
Tax Revenues	$	9,194,493
Total Revenue	$	9,194,493
Operating Transfer In	$	-
Total Revenue & Transfer	$	9,194,493
EXPENDITURES		
Bond Redemption	$	6,335,000
Bond Interest	$	2,345,913
Bond Refunding		
Other	$	500
Total Expenditures	$	8,681,413
Excess (EXP) Revenue	$	513,080
ENDING FUND BALANCE	$	1,336,777

Wayne-Westland
COMMUNITY SCHOOLS

FEDERAL, STATE
AND LOCAL GRANT PROGRAM
FUND BUDGETS

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	-
REVENUES		
Local	$	1,031,131
State	$	8,670,200
Federal	$	28,549,916
Total Revenue	**$**	**38,251,247**
Operating Transfer In	$	-
Total Revenue and Other Financing Sources	**$**	**38,251,247**
EXPENDITURES		
Instruction	$	19,159,835
Support	$	19,091,412
Total Expenditures	**$**	**38,251,247**
Excess (EXP) Revenue	$	-
ENDING FUND BALANCE	**$**	**-**

MILK AND LUNCH FUND BUDGET

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	1,171,626
REVENUES		
Local Sales	$	23,737
State	$	205,731
Federal	$	2,180,318
Total Revenue	**$**	**2,409,786**
EXPENDITURES		
Support Services	$	2,949,779
Transfer Out to General Fund	$	100,000
Total Expenditures	**$**	**3,049,779**
Excess (EXP) Revenue	$	(639,993)
ENDING FUND BALANCE	**$**	**531,633**

Wayne-Westland
COMMUNITY SCHOOLS

2013 SINKING FUND BUDGET

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	1,184,363
REVENUES		
Local	$	2,022,656
Total Revenue	**$**	**2,022,656**
EXPENDITURES		
Renovation	$	809,012
Total Expenditures	**$**	**809,012**
Excess (EXP) Revenue	$	1,213,644
ENDING FUND BALANCE	**$**	**2,398,007**

Wayne-Westland
COMMUNITY SCHOOLS

SPECIAL EDUCATION FUND BUDGET

		June 2021 FINAL F20/21 BUDGET
Beginning Fund Balance	$	-
REVENUES		
County	$	8,729,546
State	$	4,915,190
Total Revenue	**$**	**13,644,736**
EXPENDITURES		
Instructional	$	6,889,821
Support	$	5,019,660
Outgoing Transfers & Other Transactions (Indirect)	$	1,735,255
Total Expenditures	**$**	**13,644,736**
Excess (EXP) Revenue	$	-
ENDING FUND BALANCE	**$**	**-**