



**GENERAL FUND
OPERATING BUDGET
ORIGINAL
2022-2023**

**Recommended to the
Wayne-Westland Community Schools'
Board of Education for adoption
at its regular meeting of
June 13, 2022**

John Dignan, Ed.D.
Superintendent

Chanda Cleaves
Assistant Superintendent of Business & Finance



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Superintendent of Schools

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Assistant Superintendent of Business & Finance



FINANCIAL ANALYSIS

	FINAL F21/22 BUDGET	ORIGINAL F22/23 BUDGET
Beginning Fund Balance	\$ 26,433,731	\$ 29,552,466
REVENUES		
Local Sources	\$ 21,550,232	\$ 19,469,604
Other Political Subdivision & Other Sources	\$ 8,735,530	\$ 8,735,530
State Sources	\$ 89,470,903	\$ 96,580,535
Federal Sources	\$ 357,777	\$ 249,031
Operating Transfer In	\$ 100,000	\$ 100,000
Total Revenue	\$ 120,214,442	\$ 125,134,700
EXPENDITURES		
Classroom Instruction	\$ 63,624,401	\$ 66,144,252
Instructional Support	\$ 53,351,857	\$ 54,476,370
Other Support Services	\$ 119,449	\$ 123,785
Other Financing Uses & Other	\$ -	\$ -
Total Expenditures & Other	\$ 117,095,707	\$ 120,744,407
Excess (EXP) Revenue	\$ 3,118,735	\$ 4,390,293
ENDING FUND BALANCE	\$ 29,552,466	\$ 33,942,759
Fund Balance %	25.24%	28.11%
Fund Balance	17,564,356	18,111,661

WAYNE-WESTLAND COMMUNITY SCHOOLS
ESTIMATE OF PROJECTED GENERAL FUND REVENUE FOR 2022-2023

Foundation Grant: \$9,135

K-12 Students: 9,300

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

	FINAL F21/22 BUDGET	ORIGINAL F22/23 BUDGET
<u>REVENUE FROM LOCAL SOURCES</u>		
Local Taxes		
Property Taxes (100% Collection)	\$ 15,972,961	\$ 16,538,996
Recovery of Delinquent Taxes	\$ 104,043	\$ 104,043
Total Local Taxes	\$ 16,077,004	\$ 16,643,039
Tuition From Patrons		
Continuing Education	\$ -	\$ -
Voc Ed Consortium, Fees, Tuition	\$ 1,288,225	\$ 1,288,225
Total Tuition From Patrons	\$ 1,288,225	\$ 1,288,225
Miscellaneous Revenue		
Athletic Gate Receipts	\$ 49,398	\$ 49,398
Rental of Facilities	\$ 321,314	\$ 321,314
Fees and Miscellaneous	\$ 141,132	\$ 141,132
Interest on Securities	\$ 14,619	\$ 14,619
Medicaid Fee for Service	\$ 1,011,877	\$ 1,011,877
Total Miscellaneous Revenue	\$ 1,538,340	\$ 1,538,340
TOTAL REVENUE FROM LOCAL SOURCES	\$ 18,903,569	\$ 19,469,604
<u>REVENUE FROM INTERDISTRICT SOURCES AND OTHER FINANCING SOURCES</u>		
Intermediate School District	\$ 11,382,193	\$ 8,735,530
Total Revenue from Interdistrict	\$ 11,382,193	\$ 8,735,530
<u>REVENUE FROM STATE SOURCES</u>		
Direct Appropriations		
State Aid Foundation Grant (Sec. 22a)	\$ 38,687,188	\$ 43,475,733
Discretionary Payment (22b)	\$ 22,184,427	\$ 24,505,514
State Aid Additional Categorical	\$ 25,478	\$ 25,478
Data Collection 152a	\$ 253,399	\$ 253,399
Office of Retirement Services	\$ 239,475	\$ 239,475
Retirement Rate Cap Section 147a	\$ 958,541	\$ 958,541
Retirement Rate Cap Section 147c	\$ 12,564,028	\$ 12,564,028
Retirement Rate Cap Section 147e	\$ 244,341	\$ 244,341
Retirement Rate Cap Section 147a(2) one time deposit	\$ 1,253,912	\$ 1,253,912
Special Education - Headlee (Sec. 51c)	\$ 11,487,609	\$ 11,487,609
Special Education Cost Reimbursement -(Sec. 51f)	\$ 954,443	\$ 954,443
Vocational Education (Sec. 61a)	\$ 589,872	\$ 589,872
State Aid CTE Incentive (Sec. 61d)	\$ 28,190	\$ 28,190
Total Revenue From State Sources	\$ 89,470,903	\$ 96,580,535
<u>REVENUE FROM FEDERAL SOURCES</u>		
E-Rate	\$ 270,211	\$ 161,465
Medicaid Outreach	\$ 87,566	\$ 87,566
Total Revenue From Federal Sources	\$ 357,777	\$ 249,031
<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	\$ 120,214,442	\$ 125,134,700



OTHER FUNDS

The following pages represent estimates of other funds the Wayne-Westland Community School District will receive and appropriate in 2022-23. 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.



2019 BOND FUND BUDGET

	July 2022 ORIGINAL F22/23 BUDGET
Beginning Fund Balance	\$ 7,947,206
REVENUES	
Local	\$ -
Total Revenue	\$ -
EXPENDITURES	
Renovation	\$ 7,947,206
Total Expenditures	\$ 7,947,206
Excess (EXP) Revenue	\$ (7,947,206)
ENDING FUND BALANCE	\$ -



2022 BOND FUND BUDGET

	July 2022 ORIGINAL F22/23 BUDGET	
Beginning Fund Balance	\$	50,022,848
REVENUES		
Local	\$	-
Total Revenue	\$	-
EXPENDITURES		
Bond Costs	\$	50,022,848
Total Expenditures	\$	50,022,848
Excess (EXP) Revenue	\$	(50,022,848)
ENDING FUND BALANCE	\$	-



DEBT FUND BUDGET

	July 2022 ORIGINAL F22/23 BUDGET
Beginning Fund Balance	\$ 2,481,033
REVENUES	
Tax Revenues	\$ 9,194,493
Total Revenue	\$ 9,194,493
Operating Transfer In	\$ -
Total Revenue & Transfer	\$ 9,194,493
EXPENDITURES	
Bond Redemption	\$ 5,031,613
Bond Interest	\$ 1,877,613
Bond Refunding	
Other	\$ 500
Total Expenditures	\$ 6,909,726
Excess (EXP) Revenue	\$ 2,284,767
ENDING FUND BALANCE	\$ 4,765,800



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

		July 2022 ORIGINAL F22/23 BUDGET
	Beginning Fund Balance	\$ -
REVENUES		
	Local	\$ 1,539,844
	State	\$ 6,831,255
	Federal	\$ 15,226,065
	Total Revenue	\$ 23,597,164
	Operating Transfer In	\$ -
	Total Revenue and Other Financing Sources	\$ 23,597,164
EXPENDITURES		
	Instruction	\$ 12,980,069
	Support	\$ 10,617,095
	Total Expenditures	\$ 23,597,164
	Excess (EXP) Revenue	\$ -
	ENDING FUND BALANCE	\$ -



MILK AND LUNCH FUND BUDGET

	<u>July 2022 ORIGINAL F22/23 BUDGET</u>	
Beginning Fund Balance	\$	1,289,004
<u>REVENUES</u>		
Local Sales	\$	41,983
State	\$	108,518
Federal	\$	5,424,070
Total Revenue	\$	5,574,571
<u>EXPENDITURES</u>		
Support Services	\$	5,474,571
Transfer Out to General Fund	\$	100,000
Total Expenditures	\$	5,574,571
Excess (EXP) Revenue	\$	-
ENDING FUND BALANCE	\$	1,289,004



2013 SINKING FUND BUDGET

	July 2022 ORIGINAL F22/23 BUDGET
Beginning Fund Balance	\$ 6,061,368
REVENUES	
Local	\$ -
Total Revenue	\$ -
EXPENDITURES	
Renovation	\$ 6,061,368
Total Expenditures	\$ 6,061,368
Excess (EXP) Revenue	\$ (6,061,368)
ENDING FUND BALANCE	\$ -



SPECIAL EDUCATION FUND BUDGET

		July 2022 ORIGINAL F22/23 BUDGET
Beginning Fund Balance		\$ -
REVENUES		
County		\$ 12,476,419
State		\$ 5,850,190
Total Revenue		\$ 18,326,609
EXPENDITURES		
Instructional		\$ 6,402,534
Support		\$ 9,710,337
Outgoing Transfers & Other Transactions (Indirect)		\$ 2,213,738
Total Expenditures		\$ 18,326,609
Excess (EXP) Revenue		\$ -
ENDING FUND BALANCE		\$ -



**School Activities Fund
GASB 84 Budget**

		July 2022 ORIGINAL F22/23 BUDGET
	Beginning Fund Balance	\$ 1,159,371
REVENUES		
	Revenue	\$ 1,100,000
	Total Revenue	\$ 1,100,000
	Operating Transfer In	\$ -
	Total Revenue and Other Financing Sources	\$ 1,100,000
EXPENDITURES		
	Expenditures	\$ 1,000,000
	Total Expenditures	\$ 1,000,000
	Excess (EXP) Revenue	\$ 100,000
	ENDING FUND BALANCE	\$ 1,259,371