



**Operating Budgets - All Funds
Year-End Final Amendments
2023-2024**

Recommended to the
Wayne-Westland Community Schools'
Board of Education for adoption
at its regular meeting on
June 17, 2024

Jennifer Curry
Acting Superintendent of Schools

Julie Campbell, CFO
Assistant Superintendent of Business, Finance, & Operations

Jennifer Curry
Assistant Superintendent of Curriculum, Instruction, and Assessment

Alex Ofili, Ph.D.
Assistant Superintendent of Human Resources

Scott Tocco
Assistant Superintendent of Administrative Services & Operations



Board of Education

Bradley Gray
President

Frederick Weaver, Th.D.
Vice President

Melandie Hines
Secretary

Kimberly R. May
Treasurer

LeWanna Abney-Mitchell
Trustee

David R. Cox
Trustee

Mark F. Neal
Trustee

Jennifer Curry
Ating Superintendent of Schools

Julie Campbell, CFO
Assistant Superintendent of Business, Finance, & Operations

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

GENERAL FUND

RESOLVED, that this resolution shall be the general appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **General Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** which includes **17.4798 mills** of ad valorem tax to be levied on the non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

Revenue:	<u>Mid-Year Amendment</u>	<u>Year-End Final Amendment</u>
1xx Local	\$ 21,012,098	\$ 21,408,198
3xx State	\$ 115,519,037	\$ 112,219,037
4xx Federal	\$ 885,000	\$ 143,000
5xx Other Financing Sources	\$ 9,020,000	\$ 9,823,872
6xx Fund Modifications	\$ 917,000	\$ 889,000
Total Revenue	147,353,135	144,483,107
 Beginning Fund Balance at July 1	 \$ 9,247,271	 \$ 9,247,271
 Total Available to Appropriate	 \$ 156,600,406	 \$ 153,730,378

Wayne County Treasurer's Office underreporting of taxable values
eRate WAP project will be paid directly from eRate to vendor
Additional funds received from Wayne RESA
Indirect cost capture

BE IT FURTHER RESOLVED that the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	<u>Mid-Year Amendment</u>	<u>Year-End Final Amendment</u>
1xx Instruction		
11x - Basic Programs	\$ 44,719,997	\$ 47,359,293
12x - Added Needs	\$ 17,918,801	\$ 19,007,286
13X - Adult Education	\$ 176,828	\$ 176,828
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ 10,322,020	\$ 12,445,977
22x - Instructional Staff Support	\$ 13,719,669	\$ 10,425,118
23x - General Administration	\$ 3,117,214	\$ 2,814,427
24x - School Administration	\$ 9,114,289	\$ 8,260,488
25x - Business Services	\$ 1,353,665	\$ 1,226,239
26x - Operations and Maintenance	\$ 20,669,443	\$ 20,669,443
27x - Transportation	\$ 9,995,277	\$ 9,995,277
28x - Central	\$ 6,107,593	\$ 5,533,835
29x - Support Services	\$ 2,491,911	\$ 2,339,020
3xx - Community Service	\$ 135,325	\$ 122,378
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ 9,693,734	\$ 9,753,743
Total Expenditures	\$ 149,535,766	\$ 150,129,352
 Revenue Over (Under) Expenditures	 \$ (2,182,631)	 \$ (5,646,245)
 Estimated Fund Balance at June 30th	 \$ 7,064,640	 \$ 3,601,026

Extra duty, extra pay, severance payments, etc.
Extra duty, extra pay, severance payments, etc.

Stu Srvs, Guidance, FRC, Nursing, HI, OT, PT, Psych, Speech, SW, TC, SpecEd, Stu Mon
Curriculum, Instruction, Assessment, Media, Instr Tech, Supv of Instr,
BoE, Supts, Grant Procurement
Office of Principal
Fiscal, Internal Svcs (stock, mail, etc)

Communications, Personnel, Non-Instr Tech, Support (Besek), Comm Partners
Music, Athletics
Senior Center

State Aid portion of Act18 reimbursement

2.40%

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

SPECIAL EDUCATION

RESOLVED, that this resolution shall be the **Special Education Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Special Education Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ -	\$ -
3xx State	\$ 10,941,398	\$ 9,753,743
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ 14,000,000	\$ 10,941,825
6xx Fund Modifications	\$ -	\$ -
Total Revenue	24,941,398	20,695,568
Beginning Fund Balance at July 1	\$ -	\$ -
Total Available to Appropriate	\$ 24,941,398	\$ 20,695,568

BE IT FURTHER RESOLVED that the total available to appropriate in the **Special Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ 10,390,418	\$ 8,621,634
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ 2,743,687	\$ 2,276,623
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ 11,807,293	\$ 9,797,311
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 24,941,398	\$ 20,695,568
Revenue Over (Under) Expenditures	\$ -	\$ -
Estimated Fund Balance at June 30th	\$ -	\$ -

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

FEDERAL, STATE, AND LOCAL GRANTS FUND

RESOLVED, that this resolution shall be the **Federal, State, and Local Grants Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Federal, State, and Local Grants Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** to be used as follows:

Revenue:	<u>Original Adopted</u>	<u>Year-End Final Amendment</u>	
1xx Local	\$ 1,539,844	\$ 459,655	
3xx State	\$ 7,898,242	\$ 8,965,378	
4xx Federal	\$ 18,726,065	\$ 38,807,818	
5xx Other Financing Sources	\$ -	\$ 2,108,097	ESSER reclassification of K-5 teachers
6xx Fund Modifications	\$ -	\$ -	Additional grants
Total Revenue	\$ 28,164,151	\$ 50,340,948	
Beginning Fund Balance at July 1	\$ -	\$ -	
Total Available to Appropriate	\$ 28,164,151	\$ 50,340,948	

BE IT FURTHER RESOLVED that the total available to appropriate in the **Federal, State, and Local Grants Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
1xx Instruction			
11x - Basic Programs	\$ 14,047,056	\$ 26,752,473	
12x - Added Needs	\$ -	\$ -	
13X - Adult Education	\$ -	\$ -	
19x - Other Instruction	\$ -	\$ -	
2xx Support Services			
20x - Other Technical	\$ -	\$ -	
21x - Pupil Support	\$ -	\$ -	
22x - Instructional Staff Support	\$ -	\$ -	
23x - General Administration	\$ -	\$ -	
24x - School Administration	\$ -	\$ -	
25x - Business Services	\$ -	\$ -	
26x - Operations and Maintenance	\$ -	\$ -	
27x - Transportation	\$ -	\$ -	
28x - Central	\$ -	\$ -	
29x - Support Services	\$ 28,164,151	\$ 23,588,475	
3xx - Community Service	\$ -	\$ -	
4xx - Facilities, Construction, Improvements	\$ -	\$ -	
5xx - Debt Service	\$ -	\$ -	
6xx - Fund Modifications	\$ -	\$ -	
Total Expenditures	\$ 42,211,207	\$ 50,340,948	
Revenue Over (Under) Expenditures	\$ (14,047,056)	\$ -	
Estimated Fund Balance at June 30th	\$ (14,047,056)	\$ -	

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

FOOD SERVICE FUND

RESOLVED, that this resolution shall be the Grant Fund appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Food Service Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ 54,453	\$ 196,116
3xx State	\$ 163,943	\$ 68,354
4xx Federal	\$ 5,831,049	\$ 6,995,958
5xx Other Financing Sources	\$	\$
6xx Fund Modifications	\$	\$
Total Revenue	6,049,445	7,260,428
 Beginning Fund Balance at July 1	 \$ 1,618,988	 \$ 1,346,281
 Total Available to Appropriate	 \$ 7,668,433	 \$ 8,606,709

BE IT FURTHER RESOLVED that the total available to appropriate in the **Food Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$	\$
12x - Added Needs	\$	\$
13X - Adult Education	\$	\$
19x - Other Instruction	\$	\$
2xx Support Services		
20x - Other Technical	\$	\$
21x - Pupil Support	\$	\$
22x - Instructional Staff Support	\$	\$
23x - General Administration	\$	\$
24x - School Administration	\$	\$
25x - Business Services	\$	\$
26x - Operations and Maintenance	\$	\$
27x - Transportation	\$	\$
28x - Central	\$	\$
29x - Support Services	\$ 6,138,592	\$ 7,197,728
3xx - Community Service	\$	\$
4xx - Facilities, Construction, Improvements	\$	\$
5xx - Debt Service	\$	\$
6xx - Fund Modifications	\$ 300,000	\$ 350,000
Total Expenditures	\$ 6,438,592	\$ 7,547,728
 Revenue Over (Under) Expenditures	 \$ (389,147)	 \$ (287,300)
 Estimated Fund Balance at June 30th	 \$ 1,229,841	 \$ 1,058,982

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

2022 SINKING FUND

RESOLVED, that this resolution shall be the **2022 Sinking Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **2022 Sinking Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** which includes **.9944 mills** of ad valorem tax to be levied on the commercial and personal property to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ -	\$ 2,192,947
3xx State	\$ -	\$ -
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -
Total Revenue	-	2,192,947
Beginning Fund Balance at July 1	\$ 5,122,372	\$ 4,339,265
Total Available to Appropriate	\$ 5,122,372	\$ 6,532,212

BE IT FURTHER RESOLVED that the total available to appropriate in the **2022 Sinking Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ -	\$ -
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ -	\$ -
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ -	\$ -
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ -	\$ 2,192,947
Estimated Fund Balance at June 30th	\$ 5,122,372	\$ 6,532,212

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

2019 BOND FUND

RESOLVED, that this resolution shall be the **2019 Bond Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **2019 Bond Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ 39,721,375	\$ 1,689,155
3xx State	\$ -	\$ -
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -
Total Revenue	39,721,375	1,689,155
 Beginning Fund Balance at July 1	 \$ 38,650,296	 \$ 50,674,931
 Total Available to Appropriate	 \$ 78,371,671	 \$ 52,364,086

BE IT FURTHER RESOLVED that the total available to appropriate in the **2019 Bond Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ -	\$ -
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ -	\$ -
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ -	\$ -
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ 65,000,000	\$ 42,552,211
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 65,000,000	\$ 42,552,211
 Revenue Over (Under) Expenditures	 \$ (25,278,625)	 \$ (40,863,056)
 Estimated Fund Balance at June 30th	 \$ 13,371,671	 \$ 9,811,875

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Final Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

DEBT RETIREMENT FUND

RESOLVED, that this resolution shall be the **Debt Retirement Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **Debt Retirement Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** which includes **4.4800 mills** of ad valorem tax to be levied on the commercial and personal property to be used as follows:

Revenue:	<u>Original Adopted</u>	<u>Year-End Final Amendment</u>
1xx Local	\$ 10,074,115	\$ 10,214,474
3xx State	\$ -	\$ -
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -
Total Revenue	10,074,115	10,214,474
Beginning Fund Balance at July 1	\$ 3,084,850	\$ 3,403,134
Total Available to Appropriate	\$ 13,158,965	\$ 13,617,608

BE IT FURTHER RESOLVED that the total available to appropriate in the **Debt Retirement Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ -	\$ -
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ -	\$ -
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ -	\$ -
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ 9,670,725	\$ 11,633,568
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 9,670,725	\$ 11,633,568
Revenue Over (Under) Expenditures	\$ 403,390	\$ (1,419,094)
Estimated Fund Balance at June 30th	\$ 3,488,240	\$ 1,984,040

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Year-End Budget Amendment by the
Board of Education for Wayne-Westland Community School District**

SCHOOL ACTIVITY INTERNAL SPECIAL REVENUE FUND

RESOLVED, that this resolution shall be the **School Activity Internal Special Revenue Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year July 1, 2023 - June 30, 2024, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **School Activity Internal Special Revenue Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2023 - June 30, 2024** to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ 1,903,783	\$ 1,116,552
3xx State	\$	\$
4xx Federal	\$	\$
5xx Other Financing Sources	\$	\$
6xx Fund Modifications	\$	\$
Total Revenue	1,903,783	1,116,552
Beginning Fund Balance at July 1	\$ 1,097,931	\$ 1,102,514
Total Available to Appropriate	\$ 3,001,714	\$ 2,219,066

BE IT FURTHER RESOLVED that the total available to appropriate in the **School Activity Internal Special Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$	\$
12x - Added Needs	\$	\$
13X - Adult Education	\$	\$
19x - Other Instruction	\$	\$
2xx Support Services		
20x - Other Technical	\$	\$
21x - Pupil Support	\$	\$
22x - Instructional Staff Support	\$	\$
23x - General Administration	\$	\$
24x - School Administration	\$	\$
25x - Business Services	\$	\$
26x - Operations and Maintenance	\$	\$
27x - Transportation	\$	\$
28x - Central	\$	\$
29x - Support Services	\$	\$
3xx - Community Service	\$ 1,773,238	\$ 1,024,917
4xx - Facilities, Construction, Improvements	\$	\$
5xx - Debt Service	\$	\$
6xx - Fund Modifications	\$	\$
Total Expenditures	\$ 1,773,238	\$ 1,024,917
Revenue Over (Under) Expenditures	\$ 130,545	\$ 91,635
Estimated Fund Balance at June 30th	\$ 1,228,476	\$ 1,194,149

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

Changes in the amount appropriated by the board shall require approval of the board.

**Resolution to Approve the Year-End Final Budget Amendment for the
Fiscal Year Ending June 30, 2024 by the
Board of Education for Wayne-Westland Community School District**

ALL FUNDS

BE IT FURTHER RESOLVED; that no Board of Education member or employee of the school district shall expend any fund or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

Ayes: Members _____

Nays: Members _____

Absent: Members _____

Motion Declared Adopted.

Melandie Hines, Secretary
Wayne-Westland Community Schools Board of Education

The undersigned duly qualified and acting as Secretary to the Board of Education of Wayne-Westland Community Schools in Wayne County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a Regular Meeting held on June 17, 2024, the original of which resolution is a part of the Board's minutes; and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA267, as amended.

Melandie Hines, Secretary
Wayne-Westland Community Schools Board of Education



**Operating Budgets - All Funds
Original Budget Adoption
2024-2025**

Recommended to the
Wayne-Westland Community Schools'
Board of Education for adoption
at its regular meeting on
June 17, 2024

Jennifer Curry
Acting Superintendent of Schools

Julie Campbell, CFO
Assistant Superintendent of Business, Finance, & Operations

Jennifer Curry
Assistant Superintendent of Curriculum, Instruction, and Assessment

Alex Ofili, Ph.D.
Assistant Superintendent of Human Resources

Scott Tocco
Assistant Superintendent of Administrative Services & Operations



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President

Frederick Weaver, Th.D.
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Secretary

Kimberly R. May
Treasurer

LeWanna Abney-Mitchell
Trustee

David R. Cox
Trustee

Mark F. Neal
Trustee

Jennifer Curry
Acting Superintendent of Schools

Julie Campbell, CFO
Assistant Superintendent of Business, Finance, & Operations

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

GENERAL FUND

RESOLVED, that this resolution shall be the general appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **General Fund of the Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** which includes **17.4798 mills** of ad valorem tax to be levied on the non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

Revenue:	<u>FY24 Year-End Final Amendment</u>		<u>FY25 Original Adoption</u>	
1xx Local	\$ 21,408,198	\$	21,182,198	Reduction for Marshall rental expiration
3xx State	\$ 112,219,037	\$	116,054,384	Increase based on 9,150 FTE @ \$9,858
4xx Federal	\$ 143,000	\$	143,000	
5xx Other Financing Sources	\$ 9,823,872	\$	9,823,872	WRESA
6xx Fund Modifications	\$ 889,000	\$	939,000	Increase in FS Indirect
Total Revenue	144,483,107		148,142,454	
Beginning Fund Balance at July 1	\$ 9,247,271	\$	3,601,026	
Total Available to Appropriate	\$ 153,730,378	\$	151,743,480	

BE IT FURTHER RESOLVED that the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				
1xx Instruction				
11x - Basic Programs	\$ 47,359,293	\$	60,906,153	Plus ESSER reclasses back to GF
12x - Added Needs	\$ 19,007,286	\$	21,626,843	Less attrition ~34 employees @ ~\$130,000
13X - Adult Education	\$ 176,828	\$	175,458	
19x - Other Instruction	\$ -	\$	-	
2xx Support Services				
20x - Other Technical	\$ -	\$	-	
21x - Pupil Support	\$ 12,445,977	\$	12,161,950	Stu Svc, Guidance, FRC, Nursing, HI, OT, PT, Psych, Speech, SW, TC, SpecEd, Stu Mon
22x - Instructional Staff Support	\$ 10,425,118	\$	5,537,709	Curriculum, Instruction, Assessment, Media, Instr Tech, Supv of Instr,
23x - General Administration	\$ 2,814,427	\$	2,898,860	BoE, Supts, Grant Procurement
24x - School Administration	\$ 8,260,488	\$	8,260,488	Office of Principal
25x - Business Services	\$ 1,226,239	\$	1,287,551	Fiscal, Internal Svcs (stock, mail, etc)
26x - Operations and Maintenance	\$ 20,669,443	\$	21,289,526	
27x - Transportation	\$ 9,995,277	\$	10,295,135	
28x - Central	\$ 5,533,835	\$	5,699,850	Communications, Personnel, Non-Instr Tech, Support (Besek), Comm Partners
29x - Support Services	\$ 2,339,020	\$	2,409,191	Music, Athletics
3xx - Community Service	\$ 122,378	\$	122,378	Senior Center
4xx - Facilities, Construction, Improvements	\$ -	\$	-	
5xx - Debt Service	\$ -	\$	-	
6xx - Fund Modifications	\$ 9,753,743	\$	8,000,000	State Aid portion of Act18 Reimbursement
Total Expenditures	\$ 150,129,352	\$	160,671,093	
Revenue Over (Under) Expenditures	\$ (5,646,245)	\$	(12,528,639)	
Estimated Fund Balance at June 30th	\$ 3,601,026	\$	(8,927,613)	

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

2.40%

-5.56%

Scenario #1	
If: No cost saving measures	
Then: see below	
FY25 Budget as presented	
Est Beginning FB	3,601,026
Revenue	148,142,454
Expenditure	160,671,093
Est Ending FB	<u>(8,927,613)</u>
% of Expenditures	<u>(0.0556)</u>

Scenario #2	
If: Implement cost cuts of \$10,000,000	
Then: see below	
FY25 Budget with \$10,000,000 cost reduction	
Est Beginning FB	3,601,026
Revenue	148,142,454
Expenditure	150,671,093
Est Ending FB	<u>1,072,387</u>
% of Expenditures	<u>0.0071</u>

Scenario #3	
If: Implement cost cuts of \$17,000,000	
Then: see below	
FY25 Budget with \$17,000,000 cost reduction	
Est Beginning FB	3,601,026
Revenue	148,142,454
Expenditure	143,671,093
Est Ending FB	<u>8,072,387</u>
% of Expenditures	<u>0.0562</u>

Scenario #4	
If: enrollment remains fairly stable at 9,300	
And if: No cost saving measures	
Then: see below	
FY25 Budget as presented	
Est Beginning FB	3,601,026
Revenue	150,542,905
Expenditure	160,671,093
Est Ending FB	<u>(6,527,162)</u>
% of Expenditures	<u>(0.0406)</u>

Scenario #4	
If: enrollment remains fairly stable at 9,300	
And if: Implement cost cuts of \$10,000,000	
Then: see below	
FY25 Budget with \$10,000,000 cost reduction	
Est Beginning FB	3,601,026
Revenue	150,542,905
Expenditure	150,671,093
Est Ending FB	<u>3,472,838</u>
% of Expenditures	<u>0.0230</u>

Scenario #4	
If: enrollment remains fairly stable at 9,300	
And if: Implement cost cuts of \$17,000,000	
Then: see below	
FY25 Budget with \$17,000,000 cost reduction	
Est Beginning FB	3,601,026
Revenue	150,542,905
Expenditure	143,671,093
Est Ending FB	<u>10,472,838</u>
% of Expenditures	<u>0.0729</u>

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

SPECIAL EDUCATION

RESOLVED, that this resolution shall be the **Special Education Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Special Education Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** to be used as follows:

Revenue:	Original Adopted	Year-End Final Amendment
1xx Local	\$ -	\$ -
3xx State	\$ 9,753,743	\$ 9,800,000
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ 10,941,825	\$ 11,000,000
6xx Fund Modifications	\$ -	\$ -
Total Revenue	20,695,568	20,800,000
Beginning Fund Balance at July 1	\$ -	\$ -
Total Available to Appropriate	\$ 20,695,568	\$ 20,800,000

BE IT FURTHER RESOLVED that the total available to appropriate in the **Special Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Adopted	Year-End Final Amendment
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ 8,621,634	\$ 8,665,140
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ 2,276,623	\$ 2,288,111
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ 9,797,311	\$ 9,846,749
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 20,695,568	\$ 20,800,000
Revenue Over (Under) Expenditures	\$ -	\$ -
Estimated Fund Balance at June 30th	\$ -	\$ -

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

FEDERAL, STATE, AND LOCAL GRANTS FUND

RESOLVED, that this resolution shall be the **Federal, State, and Local Grants Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **Federal, State, and Local Grants Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** to be used as follows:

Revenue:	<u>FY24 Year-End Final</u>	<u>FY25 Original Adoption</u>	
1xx Local	\$ 459,655	\$ 450,000	
3xx State	\$ 8,965,378	\$ 9,000,000	
4xx Federal	\$ 38,807,818	\$ 14,018,878	(24,788,940) ESSER reduction & other grant reclassifications
5xx Other Financing Sources	\$ 2,108,097	\$ 2,000,000	
6xx Fund Modifications	\$ -	\$ -	
Total Revenue	\$ 50,340,948	\$ 25,468,878	
Beginning Fund Balance at July 1	\$ -	\$ -	
Total Available to Appropriate	\$ 50,340,948	\$ 25,468,878	

BE IT FURTHER RESOLVED that the total available to appropriate in the **Federal, State, and Local Grants Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
1xx Instruction			
11x - Basic Programs	\$ 26,752,473	\$ 8,475,540	
12x - Added Needs	\$ -	\$ -	
13X - Adult Education	\$ -	\$ -	
19x - Other Instruction	\$ -	\$ -	
2xx Support Services			
20x - Other Technical	\$ -	\$ -	
21x - Pupil Support	\$ -	\$ -	
22x - Instructional Staff Support	\$ -	\$ -	
23x - General Administration	\$ -	\$ -	
24x - School Administration	\$ -	\$ -	
25x - Business Services	\$ -	\$ -	
26x - Operations and Maintenance	\$ -	\$ -	
27x - Transportation	\$ -	\$ -	
28x - Central	\$ -	\$ -	
29x - Support Services	\$ 23,588,475	\$ 16,993,338	
3xx - Community Service	\$ -	\$ -	
4xx - Facilities, Construction, Improvements	\$ -	\$ -	
5xx - Debt Service	\$ -	\$ -	
6xx - Fund Modifications	\$ -	\$ -	
Total Expenditures	\$ 50,340,948	\$ 25,468,878	
Revenue Over (Under) Expenditures	\$ -	\$ -	
Estimated Fund Balance at June 30th	\$ -	\$ -	

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

FOOD SERVICE FUND

RESOLVED, that this resolution shall be the Grant Fund appropriations of the
Wayne-Westland Community School District for the fiscal year **July 1, 2024 - June 30, 2025**,
a resolution to make appropriations; and to provide for the disposition of all revenue received by the
Wayne-Westland Community School District.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation
in the **Food Service Fund** of the **Wayne-Westland Community School District**
for the fiscal year **July 1, 2024 - June 30, 2025** to be used as follows:

Revenue:	FY24 Year-End Final	FY25 Original Adoption
1xx Local	\$ 196,116	\$ 180,000
3xx State	\$ 68,354	\$ 70,000
4xx Federal	\$ 6,995,958	\$ 7,400,000
5xx Other Financing Sources	\$	\$
6xx Fund Modifications	\$	\$
Total Revenue	7,260,428	7,650,000
 Beginning Fund Balance at July 1	 \$ 1,346,281	 \$ 1,058,982
 Total Available to Appropriate	 \$ 8,606,709	 \$ 8,708,982

BE IT FURTHER RESOLVED that the total available to appropriate in the **Food Service Fund**
is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
1xx Instruction		
11x - Basic Programs	\$	\$
12x - Added Needs	\$	\$
13X - Adult Education	\$	\$
19x - Other Instruction	\$	\$
2xx Support Services		
20x - Other Technical	\$	\$
21x - Pupil Support	\$	\$
22x - Instructional Staff Support	\$	\$
23x - General Administration	\$	\$
24x - School Administration	\$	\$
25x - Business Services	\$	\$
26x - Operations and Maintenance	\$	\$
27x - Transportation	\$	\$
28x - Central	\$	\$
29x - Support Services	\$ 7,197,728	\$ 7,500,000
3xx - Community Service	\$	\$
4xx - Facilities, Construction, Improvements	\$	\$
5xx - Debt Service	\$	\$
6xx - Fund Modifications	\$ 350,000	\$ 400,000
Total Expenditures	\$ 7,547,728	\$ 7,900,000
 Revenue Over (Under) Expenditures	 \$ (287,300)	 \$ (250,000)
 Estimated Fund Balance at June 30th	 \$ 1,058,982	 \$ 808,982

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.
Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

2022 SINKING FUND

RESOLVED, that this resolution shall be the **2022 Sinking Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **2022 Sinking Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** which includes **.9944 mills** of ad valorem tax to be levied on the commercial and personal property to be used as follows:

Revenue:		<u>FY24 Year-End Final</u>		<u>FY25 Original Adoption</u>
1xx Local	\$	2,192,947	\$	2,300,000
3xx State	\$	-	\$	-
4xx Federal	\$	-	\$	-
5xx Other Financing Sources	\$	-	\$	-
6xx Fund Modifications	\$	-	\$	-
Total Revenue		2,192,947		2,300,000
 Beginning Fund Balance at July 1	\$	4,339,265	\$	6,532,212
 Total Available to Appropriate	\$	6,532,212	\$	8,832,212

BE IT FURTHER RESOLVED that the total available to appropriate in the **2022 Sinking Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				
1xx Instruction				
11x - Basic Programs	\$	-	\$	-
12x - Added Needs	\$	-	\$	-
13X - Adult Education	\$	-	\$	-
19x - Other Instruction	\$	-	\$	-
2xx Support Services				
20x - Other Technical	\$	-	\$	-
21x - Pupil Support	\$	-	\$	-
22x - Instructional Staff Support	\$	-	\$	-
23x - General Administration	\$	-	\$	-
24x - School Administration	\$	-	\$	-
25x - Business Services	\$	-	\$	-
26x - Operations and Maintenance	\$	-	\$	-
27x - Transportation	\$	-	\$	-
28x - Central	\$	-	\$	-
29x - Support Services	\$	-	\$	-
3xx - Community Service	\$	-	\$	-
4xx - Facilities, Construction, Improvements	\$	-	\$	-
5xx - Debt Service	\$	-	\$	-
6xx - Fund Modifications	\$	-	\$	-
Total Expenditures	\$	-	\$	-
 Revenue Over (Under) Expenditures	\$	2,192,947	\$	2,300,000
 Estimated Fund Balance at June 30th	\$	6,532,212	\$	8,832,212

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.
Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

2019 BOND FUND

RESOLVED, that this resolution shall be the **2019 Bond Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the **2019 Bond Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** to be used as follows:

Revenue:	FY24 Year-End Final	FY25 Original Adoption
1xx Local	\$ 1,689,155	\$ 25,000
3xx State	\$ -	\$ -
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -
Total Revenue	1,689,155	25,000
 Beginning Fund Balance at July 1	 \$ 50,674,931	 \$ 9,811,875
 Total Available to Appropriate	 \$ 52,364,086	 \$ 9,836,875

BE IT FURTHER RESOLVED that the total available to appropriate in the **2019 Bond Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	FY24 Year-End Final	FY25 Original Adoption
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ -	\$ -
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ -	\$ -
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ -	\$ -
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ 42,552,211	\$ 9,836,875
5xx - Debt Service	\$ -	\$ -
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 42,552,211	\$ 9,836,875
 Revenue Over (Under) Expenditures	 \$ (40,863,056)	 \$ (9,811,875)
 Estimated Fund Balance at June 30th	 \$ 9,811,875	 \$ -

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

DEBT RETIREMENT FUND

RESOLVED, that this resolution shall be the **Debt Retirement Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025**, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **Debt Retirement Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** which includes **4.4800 mills** of ad valorem tax to be levied on the commercial and personal property to be used as follows:

Revenue:	FY24 Year-End Final	FY25 Original Adoption
1xx Local	\$ 10,214,474	\$ 11,214,474
3xx State	\$ -	\$ -
4xx Federal	\$ -	\$ -
5xx Other Financing Sources	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -
Total Revenue	10,214,474	11,214,474
Beginning Fund Balance at July 1	\$ 3,403,134	\$ 1,984,040
Total Available to Appropriate	\$ 13,617,608	\$ 13,198,514

BE IT FURTHER RESOLVED that the total available to appropriate in the **Debt Retirement Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	FY24 Year-End Final	FY25 Original Adoption
1xx Instruction		
11x - Basic Programs	\$ -	\$ -
12x - Added Needs	\$ -	\$ -
13X - Adult Education	\$ -	\$ -
19x - Other Instruction	\$ -	\$ -
2xx Support Services		
20x - Other Technical	\$ -	\$ -
21x - Pupil Support	\$ -	\$ -
22x - Instructional Staff Support	\$ -	\$ -
23x - General Administration	\$ -	\$ -
24x - School Administration	\$ -	\$ -
25x - Business Services	\$ -	\$ -
26x - Operations and Maintenance	\$ -	\$ -
27x - Transportation	\$ -	\$ -
28x - Central	\$ -	\$ -
29x - Support Services	\$ -	\$ -
3xx - Community Service	\$ -	\$ -
4xx - Facilities, Construction, Improvements	\$ -	\$ -
5xx - Debt Service	\$ 11,633,568	\$ 11,750,000
6xx - Fund Modifications	\$ -	\$ -
Total Expenditures	\$ 11,633,568	\$ 11,750,000
Revenue Over (Under) Expenditures	\$ (1,419,094)	\$ (535,526)
Estimated Fund Balance at June 30th	\$ 1,984,040	\$ 1,448,514

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**Resolution for the Original Budget Adoption by the
Board of Education for Wayne-Westland Community School District**

SCHOOL ACTIVITY INTERNAL SPECIAL REVENUE FUND

RESOLVED, that this resolution shall be the **School Activity Internal Special Revenue Fund** appropriations of the **Wayne-Westland Community School District** for the fiscal year July 1, 2024 - June 30, 2025, a resolution to make appropriations; and to provide for the disposition of all revenue received by the **Wayne-Westland Community School District**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **School Activity Internal Special Revenue Fund** of the **Wayne-Westland Community School District** for the fiscal year **July 1, 2024 - June 30, 2025** to be used as follows:

Revenue:		<u>FY24 Year-End Final</u>	<u>FY25 Original Adoption</u>
1xx Local	\$	1,116,552	\$ 1,200,000
3xx State	\$		\$
4xx Federal	\$		\$
5xx Other Financing Sources	\$		\$
6xx Fund Modifications	\$		\$
Total Revenue		<u>1,116,552</u>	<u>1,200,000</u>
Beginning Fund Balance at July 1	\$	1,102,514	\$ 1,194,149
Total Available to Appropriate	\$	2,219,066	\$ 2,394,149

BE IT FURTHER RESOLVED that the total available to appropriate in the **School Activity Internal Special Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
1xx Instruction			
11x - Basic Programs	\$		\$
12x - Added Needs	\$		\$
13X - Adult Education	\$		\$
19x - Other Instruction	\$		\$
2xx Support Services			
20x - Other Technical	\$		\$
21x - Pupil Support	\$		\$
22x - Instructional Staff Support	\$		\$
23x - General Administration	\$		\$
24x - School Administration	\$		\$
25x - Business Services	\$		\$
26x - Operations and Maintenance	\$		\$
27x - Transportation	\$		\$
28x - Central	\$		\$
29x - Support Services	\$		\$
3xx - Community Service	\$	1,024,917	\$ 1,100,000
4xx - Facilities, Construction, Improvements	\$		\$
5xx - Debt Service	\$		\$
6xx - Fund Modifications	\$		\$
Total Expenditures	\$	<u>1,024,917</u>	<u>\$ 1,100,000</u>
Revenue Over (Under) Expenditures	\$	91,635	\$ 100,000
Estimated Fund Balance at June 30th	\$	1,194,149	\$ 1,294,149

Further Resolved, that no board of education member or employee of the district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

Changes in the amount appropriated by the board shall require approval of the board.

**Resolution to Approve the Original Budget Adoption for the
Fiscal Year Ending June 30, 2025 by the
Board of Education for Wayne-Westland Community School District**

ALL FUNDS

BE IT FURTHER RESOLVED; that no Board of Education member or employee of the school district shall expend any fund or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

Ayes: Members _____

Nays: Members _____

Absent: Members _____

Motion Declared Adopted.

Melandie Hines, Secretary
Wayne-Westland Community Schools Board of Education

The undersigned duly qualified and acting as Secretary to the Board of Education of Wayne-Westland Community Schools in Wayne County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a Regular Meeting held on June 17, 2024, the original of which resolution is a part of the Board's minutes; and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA267, as amended.

Melandie Hines, Secretary
Wayne-Westland Community Schools Board of Education

Timeline of State Aid Note Borrowing Activity

May 2024	Business selects Note Counsel (must be recognized by the Bond Buyer's Municipal Marketplace Directory (a.k.a. the Red Book))
	Business completes State Aid Note Application
	Business completes Form 4384A and the Cash Flow Workbook
	Note Counsel prepares a borrowing resolution
June 2024	Board adopts the borrowing resolution
	Business compiles Application, Form 4384A, Cash Flow Workbook, and Borrowing Resolution and forwards to Note Counsel
	need for borrowing
July 2024	Note Counsel submits package to MFA (Michigan Finance Authority)
	MFA emails purchase contracts to Business
	Business signs (2) original contracts and forwards one to Note Counsel
	Business emails a signed purchase contract to MFA
August 2024	Note Counsel submits signed closing documents to MFA
	Pre-Closing with MFA
	(Closing) Note proceeds are wired to District as part of August 20th State Aid installment
September 2024 and Beyond	Board and District continue to work toward deficit elimination and healthy fund balance (10% per board policy)
May 2025	Business determines borrowing need by completing Form 4384A and the Cash Flow Workbook
	If need for borrowing exists, Business completes SAN application and Note Counsel prepares a borrowing resolution
	If NO need for borrowing exists, skip to August 2025
June 2025	If need for borrowing exists, Board adopts borrowing resolution, Business compiles application packet, Note Counsel reviews packet
July 2025	If need for borrowing exists, Note Counsel submits package to MFA, MFA emails purchase contracts to Business, Business signs and forwards to Note Counsel, and emails a signed copy to MFA
August 2025	If borrowing need exists, Note Counsel submits closing documents to MFA, MFA performs pre-closing, and prior SAN is deducted and new SAN is added to August 20th State Aid installment
	If NO need for borrowing need exists, prior SAN is deducted from the August 20th State Aid installment