



**GENERAL FUND
OPERATING BUDGET
FINAL AMENDMENT
2021-22**

**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

		ORIGINAL F21/22 BUDGET		FINAL F21/22 BUDGET
Beginning Fund Balance	\$	23,727,076	\$	26,433,731
REVENUES				
Local Sources	\$	18,480,287	\$	21,550,232
Other Political Subdivision & Other Sources	\$	8,107,488	\$	8,735,530
State Sources	\$	76,212,766	\$	89,470,903
Federal Sources	\$	86,052	\$	357,777
Operating Transfer In	\$	100,000	\$	100,000
Total Revenue	\$	102,986,593	\$	120,214,442
EXPENDITURES				
Classroom Instruction	\$	61,482,904	\$	63,624,401
Instructional Support	\$	49,703,782	\$	53,351,857
Other Support Services	\$	119,449	\$	119,449
Other Financing Uses & Other	\$	-	\$	-
Total Expenditures & Other	\$	111,306,135	\$	117,095,707
Excess (EXP) Revenue	\$	(8,319,542)	\$	3,118,735
ENDING FUND BALANCE	\$	15,407,534	\$	29,552,466
Fund Balance %		13.84%		25.24%
Fund Balance		8,904,491		17,564,356

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

		K-12 Students: 9,441	
Foundation Grant: \$8,700			
Millage Rate: 18.00 mills (Non-Homestead Property Only)			
		ORIGINAL	FINAL
		F21/22 BUDGET	F21/22 BUDGET
<u>REVENUE FROM LOCAL SOURCES</u>			
Local Taxes			
	Property Taxes (100% Collection)	\$ 15,666,747	\$ 15,972,961
	Recovery of Delinquent Taxes	\$ 35,431	\$ 104,043
Total Local Taxes		\$ 15,702,178	\$ 16,077,004
Tuition From Patrons			
	Continuing Education	\$ -	\$ -
	Voc Ed Consortium, Fees, Tuition	\$ 1,097,052	\$ 1,288,225
Total Tuition From Patrons		\$ 1,097,052	\$ 1,288,225
Miscellaneous Revenue			
	Athletic Gate Receipts	\$ 67,000	\$ 49,398
	Rental of Facilities	\$ 348,759	\$ 321,314
	Fees and Miscellaneous	\$ 168,659	\$ 141,132
	Interest on Securities	\$ 19,500	\$ 14,619
	Medicaid Fee for Service	\$ 1,077,139	\$ 1,011,877
Total Miscellaneous Revenue		\$ 1,681,057	\$ 1,538,340
TOTAL REVENUE FROM LOCAL SOURCES		\$ 18,480,287	\$ 18,903,569
<u>REVENUE FROM INTERDISTRICT SOURCES AND OTHER FINANCING SOURCES</u>			
	Intermediate School District	\$ 8,107,488	\$ 11,382,193
Total Revenue from Interdistrict		\$ 8,107,488	\$ 11,382,193
<u>REVENUE FROM STATE SOURCES</u>			
Direct Appropriations			
	State Aid Foundation Grant (Sec. 22a)	\$ 33,183,194	\$ 38,687,188
	Discretionary Payment (22b)	\$ 18,071,255	\$ 22,184,427
	State Aid Additional Categorical	\$ 19,261	\$ 25,478
	Data Collection 152a	\$ 264,129	\$ 253,399
	Office of Retirement Services		\$ 239,475
	Retirement Rate Cap Section 147a	\$ 955,658	\$ 958,541
	Retirement Rate Cap Section 147c	\$ 10,404,523	\$ 12,564,028
	Retirement Rate Cap Section 147e	\$ 209,131	\$ 244,341
	Retirement Rate Cap Section 147a(2) one time deposit	\$ 1,157,299	\$ 1,253,912
	Special Education - Headlee (Sec. 51c)	\$ 10,737,727	\$ 11,487,609
	Special Education Cost Reimbursement -(Sec. 51f)	\$ 582,763	\$ 954,443
	Vocational Education (Sec. 61a)	\$ 598,906	\$ 589,872
	State Aid CTE Incentive (Sec. 61d)	\$ 28,920	\$ 28,190
Total Revenue From State Sources		\$ 76,212,766	\$ 89,470,903
<u>REVENUE FROM FEDERAL SOURCES</u>			
	E-Rate	\$ 20,000	\$ 270,211
	Medicaid Outreach	\$ 66,052	\$ 87,566
Total Revenue From Federal Sources		\$ 86,052	\$ 357,777
<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		\$ 102,986,593	\$ 120,214,442



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.



2019 BOND FUND BUDGET

		June 2022 FINAL F21/22 BUDGET
	Beginning Fund Balance	\$ 37,179,983
REVENUES		
	Local	\$ 25,477
	Total Revenue	\$ 25,477
EXPENDITURES		
	Renovation	\$ 29,258,254
	Total Expenditures	\$ 29,258,254
	Excess (EXP) Revenue	\$ (29,232,777)
	ENDING FUND BALANCE	\$ 7,947,206



2022 BOND FUND BUDGET

	June 2022 FINAL F21/22 BUDGET
Beginning Fund Balance	\$ -
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REVENUES	
Local	\$ 50,201,394
Total Revenue	\$ 50,201,394
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EXPENDITURES	
Bond Costs	\$ 178,546
Total Expenditures	\$ 178,546
Excess (EXP) Revenue	\$ 50,022,848
ENDING FUND BALANCE	\$ 50,022,848



DEBT FUND BUDGET

		June 2022 FINAL F21/22 BUDGET
	Beginning Fund Balance	\$ 1,893,564
REVENUES		
	Tax Revenues	\$ 9,529,198
	Total Revenue	\$ 9,529,198
	Operating Transfer In	\$ -
	Total Revenue & Transfer	\$ 9,529,198
EXPENDITURES		
	Bond Redemption	\$ 6,690,000
	Bond Interest	\$ 2,085,413
	Bond Refunding	
	Other	\$ 166,316
	Total Expenditures	\$ 8,941,729
	Excess (EXP) Revenue	\$ 587,469
ENDING FUND BALANCE		\$ 2,481,033



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

		June 2022 FINAL F21/22 BUDGET
Beginning Fund Balance	\$	-
REVENUES		
Local	\$	1,829,343
State	\$	11,295,606
Federal	\$	66,340,240
Total Revenue	\$	79,465,189
Operating Transfer In	\$	-
Total Revenue and Other Financing Sources	\$	79,465,189
EXPENDITURES		
Instruction	\$	34,768,179
Support	\$	44,697,010
Total Expenditures	\$	79,465,189
Excess (EXP) Revenue	\$	-
ENDING FUND BALANCE	\$	-



MILK AND LUNCH FUND BUDGET

	<u>June 2022 FINAL F21/22 BUDGET</u>	
Beginning Fund Balance	\$	272,595
<u>REVENUES</u>		
Local Sales	\$	41,983
State	\$	108,518
Federal	\$	5,424,070
Total Revenue	\$	5,574,571
<u>EXPENDITURES</u>		
Support Services	\$	4,458,162
Transfer Out to General Fund	\$	100,000
Total Expenditures	\$	4,558,162
Excess (EXP) Revenue	\$	1,016,409
ENDING FUND BALANCE	\$	1,289,004



**School Activities Fund
GASB 84 Budget**

	June 2022 FINAL F21/22 BUDGET
Beginning Fund Balance	\$ 1,159,371
REVENUES	
Revenue	\$ 1,187,055
Total Revenue	\$ 1,187,055
Operating Transfer In	\$ -
Total Revenue and Other Financing Sources	\$ 1,187,055
EXPENDITURES	
Expenditures	\$ 1,187,055
Total Expenditures	\$ 1,187,055
Excess (EXP) Revenue	\$ -
ENDING FUND BALANCE	\$ 1,159,371



2013 SINKING FUND BUDGET

	<u>June 2022 FINAL F21/22 BUDGET</u>
Beginning Fund Balance	\$ 4,032,008
<u>REVENUES</u>	
Local	\$ 2,075,555
Total Revenue	\$ 2,075,555
<u>EXPENDITURES</u>	
Renovation	\$ 46,195
Total Expenditures	\$ 46,195
Excess (EXP) Revenue	\$ 2,029,360
ENDING FUND BALANCE	\$ 6,061,368



SPECIAL EDUCATION FUND BUDGET

	June 2022 FINAL F21/22 BUDGET	
Beginning Fund Balance	\$	-
REVENUES		
County	\$	10,011,712
State	\$	5,850,190
Total Revenue	\$	15,861,902
EXPENDITURES		
Instructional	\$	7,549,902
Support	\$	8,312,000
Outgoing Transfers & Other Transactions (Indirect)		
Total Expenditures	\$	15,861,902
Excess (EXP) Revenue	\$	-
ENDING FUND BALANCE	\$	-