

**Webberville Community Schools  
General Fund Budget  
2022-23 Revision II**

		2022-23 Revision II	2022-23 Revision I	\$ Change	% Change	Proposed Budget Notes	2021-22 Actual	2020-21 Actual
<b>Revenues:</b>								
1XX	Local Revenues	\$ 806,042	\$ 822,189	\$ (16,147)	-1.96%	misc. revenue	\$ 812,414	\$ 713,657
3XX	State Revenues	4,760,467	4,584,039	176,428	3.85%	retirement offset	3,991,834	4,277,543
4XX	Federal Revenues	546,547	575,252	(28,705)	-4.99%	federal one-time funds	506,093	503,686
5XX	Incoming Transfers and Other Revenue	511,462	515,537	(4,075)	-0.79%	special education claim	518,823	593,753
6XX	Transfers	20,020	20,235	(215)	-1.06%		16,838	17,823
<b>Total Revenues and Incoming Transfers</b>		<b>6,644,538</b>	<b>6,517,252</b>	<b>127,286</b>	<b>1.95%</b>		<b>5,846,002</b>	<b>6,106,462</b>
<b>Expenditures:</b>								
111	Elementary Instruction	1,104,571	1,064,996	39,575	3.72%	retirement offset	961,313	970,018
112	Middle School Instruction	382,471	373,900	8,571	2.29%	retirement offset	490,922	468,769
113	High School Instruction	822,948	761,269	61,679	8.10%	retirement offset	708,067	668,683
118	Preschool	333,089	375,148	(42,059)	-11.21%	additional grsp classroom	209,346	150,313
119	Summer	20,104	38,958	(18,854)	-48.40%	summer school	41,368	-
122	Special Education	554,442	589,062	(34,620)	-5.88%	moved staff to grant funded	490,745	358,833
125	Compensatory Education	402,445	384,935	17,510	4.55%	grant funded	311,645	245,274
127	Vocational Education	94,439	97,352	(2,913)	-2.99%	miscellaneous	209,818	197,433
<b>Total Instructional Expenditures</b>		<b>3,714,509</b>	<b>3,685,620</b>	<b>28,889</b>	<b>0.78%</b>		<b>3,423,224</b>	<b>3,059,323</b>
211/212	Guidance	64,660	62,049	2,611	4.21%	staff moved to grant expense	45,834	59,476
213	Health Services	43,892	53,259	(9,367)	-17.59%	itinerant	49,238	40,586
214	Psychological Services	42,449	43,051	(602)	-1.40%	itinerant	39,612	17,899
215	Speech Services	96,939	94,422	2,517	2.67%	retirement offset	88,964	82,465
216	Social Work Services	173,110	156,854	16,256	10.36%	grant funded changes	102,085	60,754
217	Visually Impaired	935	993	(58)	-5.84%		913	981
218	Teacher Consultant	102	-	102	100.00%		1,426	-
219	Other Pupil Services	26,027	37,077	(11,050)	-29.80%	recess aides	9,805	13,514
221	Improvement of Instruction	23,060	23,535	(475)	-2.02%	Title II	22,458	23,137
222	Media Services	12,641	10,728	1,913	17.83%	miscellaneous	10,133	7,059
226	Special Education Administration	20,117	28,374	(8,257)	-29.10%	retirement offset	19,420	114,604
227	Assessments	-	236	(236)	-100.00%	miscellaneous	2,443	2,850
<b>Total Pupil Support Expenditures</b>		<b>503,932</b>	<b>510,578</b>	<b>(6,646)</b>	<b>-1.30%</b>		<b>392,331</b>	<b>423,325</b>

231	Board of Education	43,548	36,678	6,870	18.73%	miscellaneous	29,091	30,141
232	Executive Administration	289,196	254,149	35,047	13.79%	retirement offset	252,914	249,538
241	School Administration	482,391	426,525	55,866	13.10%	retirement offset	441,548	444,368
252/ 259	Business and Fiscal Services	123,023	123,023	-	0.00%		106,390	108,617
225/28X	Technology and Other Support Services	254,433	337,515	(83,082)	-24.62%	marketing/ retirement offset/ technology	215,674	217,595
	<b>Total Administrative Expenditures</b>	<b>1,192,591</b>	<b>1,177,890</b>	<b>14,701</b>	<b>1.25%</b>		<b>1,045,617</b>	<b>1,050,259</b>
<b>261/456</b>	<b>Maintenance &amp; Operation Expenditures</b>	<b>713,462</b>	<b>723,391</b>	<b>(9,929)</b>	<b>-1.37%</b>	operational changes	<b>672,195</b>	<b>688,696</b>
<b>271</b>	<b>Transportation Expenditures</b>	<b>279,293</b>	<b>276,875</b>	<b>2,418</b>	<b>0.87%</b>	miscellaneous	<b>208,447</b>	<b>192,082</b>
<b>293</b>	<b>Athletics</b>	<b>183,682</b>	<b>164,695</b>	<b>18,987</b>	<b>11.53%</b>	athletics	<b>177,725</b>	<b>131,649</b>
<b>3XX</b>	<b>Community Service Expenditures</b>	<b>21,575</b>	<b>21,261</b>	<b>314</b>	<b>1.48%</b>	childcare	<b>70,048</b>	<b>12,844</b>
62X	Transfers	24,727	24,100	627	<b>2.60%</b>		29,454	12,720
	<b>Total Outgoing and Interfold Transfers</b>	<b>24,727</b>	<b>24,100</b>	<b>627</b>			<b>29,454</b>	<b>12,720</b>
	<b>Total Expenditures</b>	<b>6,633,771</b>	<b>6,584,410</b>	<b>\$ 49,361</b>			<b>6,019,041</b>	<b>5,570,898</b>
	<b>Revenues over/(under) Expenditures</b>	<b>10,767</b>	<b>(67,158)</b>				<b>(173,039)</b>	<b>535,564</b>
	<b>Beginning Fund Balance *</b>	<b>1,049,084</b>	<b>1,077,514</b>				<b>1,250,553</b>	<b>714,989</b>
	<b>Ending Fund Balance</b>	<b>\$ 1,059,851</b>	<b>\$ 1,010,356</b>				<b>\$ 1,077,514</b>	<b>\$ 1,250,553</b>
	Fund Balance % of Expenditures	15.98%	15.34%				17.90%	22.45%

\*Estimated re-instated beginning fund balance with GASB 96