

**Webberville Community Schools
General Fund Budget
2023-24 Proposed**

		2023-24 Proposed	2022-23 Revision II	\$ Change	% Change	Proposed Budget Notes	2021-22 Actual	2020-21 Actual
Revenues:								
1XX	Local Revenues	\$ 819,155	\$ 806,042	\$ 13,113	1.63%	miscellaneous	\$ 812,414	\$ 713,657
3XX	State Revenues	4,710,471	4,760,467	(49,996)	-1.05%	FTE 430; \$366/ FTE increase	3,991,834	4,277,543
4XX	Federal Revenues	332,664	546,547	(213,883)	-39.13%	federal one-time funds	506,093	503,686
5XX	Incoming Transfers and Other Revenue	482,736	511,462	(28,726)	-5.62%	special education claim	518,823	593,753
6XX	Transfers	21,708	20,020	1,688	8.43%	food service transfer	16,838	17,823
Total Revenues and Incoming Transfers		6,366,734	6,644,538	(277,804)	-4.18%		5,846,002	6,106,462
Expenditures:								
111	Elementary Instruction	1,037,030	1,104,571	(67,541)	-6.11%	reduced retirement offset	961,313	970,018
112	Middle School Instruction	374,011	382,471	(8,460)	-2.21%	reduced retirement offset	490,922	468,769
113	High School Instruction	752,607	822,948	(70,341)	-8.55%	reduced retirement offset	708,067	668,683
118	Preschool	320,868	333,089	(12,221)	-3.67%	miscellaneous	209,346	150,313
119	Summer	-	20,104	(20,104)	-100.00%	grant funded	41,368	-
122	Special Education	566,336	554,442	11,894	2.15%	miscellaneous	490,745	358,833
125	Compensatory Education	432,719	402,445	30,274	7.52%	miscellaneous	311,645	245,274
127	Vocational Education	98,746	94,439	4,307	4.56%	miscellaneous	209,818	197,433
Total Instructional Expenditures		3,582,317	3,714,509	(132,192)	-3.56%		3,423,224	3,059,323
211/212	Guidance	65,665	64,660	1,005	1.55%	miscellaneous	45,834	59,476
213	Health Services	43,892	43,892	-	0.00%		49,238	40,586
214	Psychological Services	42,449	42,449	-	0.00%		39,612	17,899
215	Speech Services	99,072	96,939	2,133	2.20%	miscellaneous	88,964	82,465
216	Social Work Services	174,343	173,110	1,233	0.71%	miscellaneous	102,085	60,754
217	Visually Impaired	935	935	-	0.00%		913	981
218	Teacher Consultant	-	102	(102)	-100.00%	miscellaneous	1,426	-
219	Other Pupil Services	26,027	26,027	-	0.00%		9,805	13,514
221	Improvement of Instruction	76,201	23,060	53,141	230.45%	grant changes	22,458	23,137
222	Media Services	12,731	12,641	90	0.71%	miscellaneous	10,133	7,059
226	Special Education Administration	20,452	20,117	335	1.67%	miscellaneous	19,420	114,604
227	Assessments	-	-	-	0.00%		2,443	2,850
Total Pupil Support Expenditures		561,767	503,932	57,835	11.48%		392,331	423,325

231	Board of Education	44,100	43,548	552	1.27%	miscellaneous	29,091	30,141
232	Executive Administration	266,962	289,196	(22,234)	-7.69%	reduced retirement offset	252,914	249,538
241	School Administration	444,670	482,391	(37,721)	-7.82%	reduced retirement offset	441,548	444,368
252/ 259	Business and Fiscal Services	123,023	123,023	-	0.00%	business services	106,390	108,617
225/28X	Technology and Other Support Services	250,227	254,433	(4,206)	-1.65%	technology services	215,674	217,595
	Total Administrative Expenditures	1,128,982	1,192,591	(63,609)	-5.33%		1,045,617	1,050,259
261/456	Maintenance & Operation Expenditures	693,801	713,462	(19,661)	-2.76%	miscellaneous	672,195	688,696
271	Transportation Expenditures	279,293	279,293	-	0.00%	transportation expenses	208,447	192,082
293	Athletics	187,785	183,682	4,103	2.23%	athletics	177,725	131,649
3XX	Community Service Expenditures	21,575	21,575	-	0.00%	childcare	70,048	12,844
62X	Transfers	24,974	24,727	247	1.00%	spartan center transfer	29,454	12,720
	Total Outgoing and Interfold Transfers	24,974	24,727	247			29,454	12,720
	Total Expenditures	6,480,494	6,633,771	\$ (153,277)			6,019,041	5,570,898
	Revenues over/(under) Expenditures	(113,760)	10,767				(173,039)	535,564
	Beginning Fund Balance	1,059,851	1,049,084				1,250,553	714,989
	Ending Fund Balance	\$ 946,091	\$ 1,059,851				\$ 1,077,514	\$ 1,250,553
	Fund Balance % of Expenditures	14.60%	15.98%				17.90%	22.45%