

Webberville Community Schools
General Fund Budget

	2018-2019 Revision II	2018-2019 Revision I	\$ Change	% Change	Proposed Budget Notes	2017-2018 Actual	2016-2017 Actual
Revenues:							
1XX	Local Revenues	\$ 662,654	\$ 694,176	\$ (31,522)	-4.54%	683,554	\$ 676,413
3XX	State Revenues	4,418,624	4,299,639	118,985	2.77%	4,155,302	4,210,977
4XX	Federal Revenues	162,987	135,692	27,275	20.10%	142,961	164,617
5XX	Incoming Transfers and Other Revenue	568,264	682,246	(113,982)	-16.71%	688,607	592,675
6XX	Transfers	17,000	17,000	-	0.00%	18,764	22,077
	Total Revenues and Incoming Transfers	5,829,509	5,828,753	756	0.01%	5,689,189	5,666,759
Expenditures:							
111	Elementary Instruction	970,913	1,026,727	(55,814)	-5.44%	1,050,493	1,057,287
112	Middle School Instruction	475,136	470,695	4,441	0.94%	483,934	597,204
113	High School Instruction	641,984	615,461	26,523	4.31%	588,503	542,950
118	Preschool	149,830	155,536	(5,706)	-3.67%	104,390	111,324
119	Summer	1,180	1,180	-	0.00%	489	-
122	Special Education	505,866	632,007	(126,141)	-19.96%	500,884	564,440
125	Compensatory Education	303,893	285,464	18,429	6.46%	296,363	218,557
127	Vocational Education	185,317	178,656	6,661	3.73%	173,412	132,781
	Total Instructional Expenditures	3,234,119	3,365,726	(131,607)	-3.91%	3,198,468	3,224,543
212	Guidance	50,289	53,845	(3,556)	-6.60%	54,905	76,859
213	Health Services	25,189	25,413	(224)	-0.88%	21,865	41,388
214	Psychological Services	35,761	42,923	(7,162)	-16.69%	44,634	47,135
215	Speech Services	76,259	72,819	3,440	4.72%	68,557	70,935
216	Social Work Services	111,295	72,967	38,328	52.53%	67,397	64,008
217	Visually Impaired	900	870	30	100.00%	903	8,412
218	Teacher Consultant	3,921	3,942	(21)	-0.53%	5,981	9,934
219	Other Pupil Services	8,909	8,909	-	0.00%	11,325	8,980
221	Improvement of Instruction	39,951	36,756	3,195	8.69%	19,234	102,544
222	Media Services	10,312	10,534	(222)	-2.11%	7,851	7,572
226	Special Education Administration	104,469	98,469	6,000	6.09%	93,513	83,136
227	Assessments	4,803	828	3,975	100.00%	589	-
	Total Pupil Support Expenditures	472,058	428,275	39,808	9.29%	396,754	520,903

231	Board of Education	29,677	29,700	(23)	-0.08%	miscellaneous	26,657	27,027
232	Executive Administration	239,746	242,796	(3,050)	-1.26%	benefit adjustments	236,327	230,593
241	School Administration	442,287	422,988	19,299	4.56%	benefit adjustments	401,428	379,664
252/259	Business and Fiscal Services	112,700	117,688	(4,988)	-4.24%	Property Tax Adjustments	104,284	169,873
225/28X	Technology and Other Support Services	158,483	178,900	(20,417)	-11.41%	taxes reclassified	120,326	145,816
	Total Administrative Expenditures	982,893	992,072	(9,179)	-0.93%		889,032	952,973
261	Maintenance & Operation Expenditures	604,316	574,074	30,242	5.27%	maintenance repairs and utilities	560,794	589,162
271	Transportation Expenditures	232,943	236,315	(3,372)	-1.43%	transportation trips	231,158	221,687
293	Athletics	178,538	170,266	8,272	4.86%		177,114	179,166
3XX	Community Service Expenditures	21,342	39,102	(17,760)	-45.42%	daycare staff - edustaff	34,271	42,125
62X	Transfers	21,114	22,002	(888)	-4.04%	transfer to spartan center	21,657	17,241
	Total Outgoing and Interfund Transfers	21,114	22,002	(888)			21,657	17,241
	Total Expenditures	5,747,323	5,827,832	\$(84,484)			5,509,248	5,747,800
	Revenues over/(under) Expenditures	82,186	921				179,941	(81,041)
	Beginning Fund Balance	582,183	582,183				402,241	483,282
	Ending Fund Balance	\$ 664,369	\$ 583,104				\$ 582,183	\$ 402,241
	Fund Balance % of Expenditures	11.55%	10.01%				10.57%	7.00%

**WEBBERVILLE COMMUNITY SCHOOLS
SCHOOL SERVICE BUDGET**

	<u>2018-19</u> <u>Revision 1</u>	<u>2018-2019</u> <u>Original</u>	<u>\$ Change</u>	<u>Percent</u> <u>Change</u>	<u>Notes</u>	<u>2017-18</u> <u>Actual</u>	<u>2016-2017</u> <u>Actual</u>
Revenues							
Food Service:							
Breakfast/Lunch Sales/Misc.	\$ 89,747	\$ 88,643	\$ 1,104	1.25%	lunch sales	\$ 84,249	\$ 96,908
State Revenues	18,170	20,033	(1,863)	-9.30%	state categorical	23,676	18,452
Federal Revenues	212,885	229,250	(16,365)	-7.14%	food service claims	224,849	234,894
Total Food Service	320,802	337,926	(17,124)	-5.07%		332,774	350,254
Spartan Center:							
Memberships/Rentals	11,500	9,000	2,500	27.78%	memberships	11,318	12,319
State Revenue	1,400	1,400	-	0.00%		1,701	1,428
Transfer from General Fund	21,014	21,902	(888)	-4.05%	transfer	19,761	17,241
Total Spartan Center	33,914	32,302	1,612	4.99%		32,779	30,988
Total School Service Fund Revenues	354,716	370,228	(15,512)	-4.19%		365,553	381,242
Expenditures							
Food Service:							
Salaries	45,442	56,700	(11,258)	-19.86%	contracted staff	48,398	59,760
Benefits	29,784	33,225	(3,441)	-10.36%	contracted staff	31,682	35,369
Contracted Services & Supplies	236,730	230,235	6,495	2.82%	contracted staff	227,580	258,484
Transfer to General Fund	17,000	17,000	-	0.00%		18,764	22,077
Total Food Service	328,956	337,160	(8,204)	-2.43%		326,424	375,690
Spartan Center:							
Salaries	11,350	11,250	100	0.89%	wages	10,966	11,258
Benefits	5,085	5,167	(82)	-1.59%	benefits	5,349	5,117
Contracted Services & Supplies	17,479	15,885	1,594	10.03%	purchase services	16,465	14,613
Total Spartan Center	33,914	32,302	1,612	4.99%		32,779	30,988
Total School Service Fund Expenditures	362,870	369,462	(6,592)	-1.78%		359,203	406,678
Revenues Over/(Under) Expenditures	(8,154)	766				6,350	(25,436)
Beginning Fund Balance	64,711	64,711				58,361	83,797
Ending Fund Balance	\$ 56,557	\$ 65,477				\$ 64,711	\$ 58,361