

**Webberville Community Schools
General Fund Budget
2019-20 Revision II**

		2019-20 Revision II	2019-20 Revision I	\$ Change	% Change	Proposed Budget Notes	2018-2019 Actual	2017-2018 Actual
Revenues:								
1XX	Local Revenues	\$ 734,893	\$ 682,080	\$ 52,813	7.74%	Erate funds/ gate receipts	\$ 685,317	\$ 683,554
3XX	State Revenues	4,315,879	4,445,959	(130,080)	-2.93%	\$450.00 per pupil reduction	4,301,938	4,155,302
4XX	Federal Revenues	141,299	113,651	27,648	24.33%	grants	141,264	142,961
5XX	Incoming Transfers and Other Revenue	513,384	566,003	(52,619)	-9.30%	IISD special ed claim	554,740	688,607
6XX	Transfers	17,000	17,000	-	0.00%		17,000	18,764
Total Revenues and Incoming Transfers		5,722,455	5,824,693	(102,238)	-1.76%		5,700,259	5,689,189
Expenditures:								
111	Elementary Instruction	951,078	927,216	23,862	2.57%	Elem special payments/ Elem aides	964,057	1,050,493
112	Middle School Instruction	478,797	531,997	(53,200)	-10.00%	subs/ change in HS/MS split	467,780	483,934
113	High School Instruction	675,019	655,802	19,217	2.93%	change in HS/MS split	607,149	588,503
118	Preschool	158,549	163,947	(5,398)	-3.29%	GSRP preschool	128,486	104,390
119	Summer	-	1,180	(1,180)	0.00%		1,180	489
122	Special Education	423,592	501,244	(77,652)	-15.49%	tuition payments/ SE claim, change in elem aides	471,674	500,884
125	Compensatory Education	430,125	409,442	20,683	5.05%	Title I, At Risk	260,538	296,363
127	Vocational Education	178,596	178,596	-	0.00%	0	177,269	173,412
Total Instructional Expenditures		3,295,756	3,369,424	(73,668)	-2.19%		3,078,133	3,198,468
212	Guidance	89,648	91,257	(1,609)	-1.76%	staff changes	44,895	54,905
213	Health Services	41,486	37,057	4,429	11.95%	Occupation Therapist - additional hours	23,144	21,865
214	Psychological Services	30,384	25,723	4,661	18.12%	staff changes, At Risk	35,761	44,634
215	Speech Services	79,555	81,819	(2,264)	-2.77%	Misc.	72,672	68,557
216	Social Work Services	2,065	2,000	65	3.25%		70,971	67,397
217	Visually Impaired	896	922	(26)	100.00%	Misc.	900	903
218	Teacher Consultant	3,904	4,019	(115)	-2.86%	Misc.	3,921	5,981
219	Other Pupil Services	14,009	13,200	809	6.13%	recess aides	7,470	11,325
221	Improvement of Instruction	35,558	32,589	2,969	9.11%	Title II, At Risk	36,109	19,234
222	Media Services	9,699	10,322	(623)	-6.04%	benefit adjustments	8,335	7,851
226	Special Education Administration	117,706	112,916	4,790	4.24%	benefit adjustments	98,357	93,513
227	Assessments	9,221	4,421	4,800	108.57%	NWEA - new assessment software	4,803	589
Total Pupil Support Expenditures		434,131	416,245	17,886	4.30%		407,338	396,754

231	Board of Education	27,450	28,550	(1,100)	-3.85%	misc. supplies/ dues and fees	29,555	26,667
232	Executive Administration	245,313	250,874	(5,561)	-2.22%	dues and fees/ tuition	238,990	236,327
241	School Administration	443,726	451,210	(7,484)	-1.66%	additional wages/ supplies	411,302	401,428
252/ 259	Business and Fiscal Services	111,620	125,141	(13,521)	-10.80%	bond issuance costs	109,889	104,284
225/28X	Technology and Other Support Services	289,966	180,578	109,388	60.58%	tech capital outlay, Erate purchase offset in revenue	173,506	120,326
	Total Administrative Expenditures	1,118,075	1,036,353	81,722	7.89%		963,242	889,032
261/456	Maintenance & Operation Expenditures	770,469	767,913	2,556	0.33%	MSU grant offset in revenue/ utilities/ additional hours	598,900	560,794
271	Transportation Expenditures	225,001	252,139	(27,138)	-10.76%	fuel, trips	226,922	231,158
293	Athletics	185,221	180,997	4,224	2.33%	benefits	175,380	177,114
3XX	Community Service Expenditures	37,863	45,022	(7,159)	-15.90%	benefits	17,893	34,271
62X	Transfers	22,002	21,707	295	1.36%	Indirect Costs	19,632	21,657
	Total Outgoing and Interfold Transfers	22,002	21,707	295			19,632	21,657
	Total Expenditures	6,088,518	6,089,800	\$ (1,282)			5,487,440	5,509,248
	Revenues over/(under) Expenditures	(366,063)	(265,107)				212,819	179,941
	Beginning Fund Balance	795,002	795,002				582,183	402,241
	Ending Fund Balance	\$ 428,939	\$ 529,895				\$ 795,002	\$ 582,183
	Fund Balance % of Expenditures	7.05%	8.70%				14.49%	10.57%