

**Webberville Community Schools
General Fund Budget
2020-21 Proposed**

		2020-21 Proposed	2019-20 Revision II	\$ Change	% Change	Proposed Budget Notes	2018-2019 Actual	2017-2018 Actual
Revenues:								
1XX	Local Revenues	\$ 690,052	\$ 734,893	\$ (44,841)	-6.10%	property taxes offset in state aid/ technology transfer	\$ 685,317	\$ 683,554
3XX	State Revenues	4,038,860	4,315,879	(277,019)	-6.42%	\$650.00 per pupil reduction, FTE 495	4,301,938	4,155,302
4XX	Federal Revenues	212,353	141,299	71,054	50.29%	CARES funding	141,264	142,961
5XX	Incoming Transfers and Other Revenue	404,799	513,384	(108,585)	-21.15%	SE Claim/ insurance claim	554,740	688,607
6XX	Transfers	17,000	17,000	-	0.00%		17,000	18,764
Total Revenues and Incoming Transfers		5,363,064	5,722,455	(359,391)	-6.28%		5,700,259	5,689,189
Expenditures:								
111	Elementary Instruction	886,644	923,151	(36,507)	-3.95%	staff changes	964,057	1,050,493
112	Middle School Instruction	485,540	486,997	(1,457)	-0.30%	misc.	467,780	483,934
113	High School Instruction	625,020	689,419	(64,399)	-9.34%	robotics/ supplies	607,149	588,503
118	Preschool	160,246	162,696	(2,450)	-1.51%	GSRP preschool	128,486	104,390
119	Summer	-	1,180	(1,180)	0.00%	summer school	1,180	489
122	Special Education	374,032	423,592	(49,560)	-11.70%	staff changes	471,674	500,884
125	Compensatory Education	438,716	430,125	8,591	2.00%	Title I, At Risk	260,538	296,363
127	Vocational Education	180,243	178,596	1,647	0.92%	0	177,269	173,412
Total Instructional Expenditures		3,150,441	3,295,756	(145,315)	-4.41%		3,078,133	3,198,468
212	Guidance	96,465	91,648	4,817	5.26%	staff changes	44,895	54,905
213	Health Services	39,198	38,236	962	2.52%	Occupation Therapist	23,144	21,865
214	Psychological Services	25,819	25,784	35	0.14%	Misc.	35,761	44,634
215	Speech Services	81,216	81,465	(249)	-0.31%	Misc.	72,672	68,557
216	Social Work Services	2,000	2,000	-	0.00%		70,971	67,397
217	Visually Impaired	896	896	-	100.00%		900	903
218	Teacher Consultant	-	3,904	(3,904)	-100.00%	staff changes	3,921	5,981
219	Other Pupil Services	15,904	18,014	(2,110)	-11.71%	recess aides	7,470	11,325
221	Improvement of Instruction	44,416	34,558	9,858	28.53%	Title II, At Risk	36,109	19,234
222	Media Services	10,259	10,699	(440)	-4.11%	benefit adjustments	8,335	7,851
226	Special Education Administration	147,881	117,706	30,175	25.64%	staff changes/ stipends	98,357	93,513
227	Assessments	9,221	9,221	-	0.00%		4,803	589
Total Pupil Support Expenditures		473,275	434,131	39,144	9.02%		407,338	396,754

231	Board of Education	29,600	27,450	2,150	7.83%	dues and fees	29,555	26,667
232	Executive Administration	247,557	245,313	2,244	0.91%	dues and fees/ tuition	238,990	236,327
241	School Administration	368,334	443,726	(75,392)	-16.99%	staff changes	411,302	401,428
252/ 259	Business and Fiscal Services	114,349	111,620	2,729	2.44%	business services/ audit	109,889	104,284
225/28X	Technology and Other Support Services	234,575	289,966	(55,391)	-19.10%	tech capital outlay	173,506	120,326
	Total Administrative Expenditures	994,415	1,118,075	(123,660)	-11.06%		963,242	889,032
261/456	Maintenance & Operation Expenditures	651,968	770,469	(118,501)	-15.38%	MSU grant offset/ insurance claim/ COVID one-time savings	598,900	560,794
271	Transportation Expenditures	245,982	225,001	20,981	9.32%	athletics one way transportation/ COVID one-time savings	226,922	231,158
293	Athletics	134,728	185,221	(50,493)	-27.26%	staff changes	175,380	177,114
3XX	Community Service Expenditures	21,432	37,863	(16,431)	-43.40%	staff changes	17,893	34,271
62X	Transfers	22,002	22,002	-	0.00%		19,632	21,657
	Total Outgoing and Interfold Transfers	22,002	22,002	-			19,632	21,657
	Total Expenditures	5,694,243	6,088,518	\$ (394,275)			5,487,440	5,509,248
	Revenues over/(under) Expenditures	(331,179)	(366,063)				212,819	179,941
	Beginning Fund Balance	428,939	795,002				582,183	402,241
	Ending Fund Balance	\$ 97,760	\$ 428,939				\$ 795,002	\$ 582,183
	Fund Balance % of Expenditures	1.72%	7.05%				14.49%	10.57%