

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

| | | 2020-21 Revised | 2020-21 Proposed | \$ Change | % Change | Proposed Budget Notes | 2019-20 Actual | 2018-19 Actual |
|--|--------------------------------------|--------------------|---------------------|----------------|---------------|---|-------------------|-------------------|
| Revenues: | | | | | | | | |
| 1XX | Local Revenues | \$ 714,779 | \$ 690,052 | \$ 24,727 | 3.58% | property taxes offset in state aid/ decreased athletic revenue | \$ 753,805 | \$ 685,317 |
| 3XX | State Revenues | 4,323,525 | 4,038,860 | 284,665 | 7.05% | super blend increase. foundation increased \$8,111. One -time state funds | 4,321,322 | 4,301,938 |
| 4XX | Federal Revenues | 360,784 | 212,353 | 148,431 | 69.90% | CARES one-time funding | 128,325 | 141,264 |
| 5XX | Incoming Transfers and Other Revenue | 485,677 | 404,799 | 80,878 | 19.98% | SE Claim/ insurance claim | 531,532 | 554,740 |
| 6XX | Transfers | 17,000 | 17,000 | - | 0.00% | | 20,235 | 17,000 |
| Total Revenues and Incoming Transfers | | 5,901,765 | 5,363,064 | 538,701 | 10.04% | | 5,755,219 | 5,700,259 |
| Expenditures: | | | | | | | | |
| 111 | Elementary Instruction | 966,334 | 886,644 | 79,690 | 8.99% | contractual and staff changes, Elem/ SE parapro changes | 946,629 | 964,057 |
| 112 | Middle School Instruction | 486,287 | 485,540 | 747 | 0.15% | contractual and staff changes | 478,537 | 467,780 |
| 113 | High School Instruction | 673,752 | 625,020 | 48,732 | 7.80% | contractual and staff changes | 671,371 | 607,149 |
| 118 | Preschool | 154,724 | 160,246 | (5,522) | -3.45% | GSRP preschool | 143,504 | 128,486 |
| 119 | Summer | - | - | - | 0.00% | summer school | - | 1,180 |
| 122 | Special Education | 339,276 | 374,032 | (34,756) | -9.29% | contractual and staff changes/, Elem/ SE parapro changes | 417,841 | 471,674 |
| 125 | Compensatory Education | 388,598 | 438,716 | (50,118) | -11.42% | At Risk program changes | 326,565 | 260,538 |
| 127 | Vocational Education | 207,104 | 180,243 | 26,861 | 14.90% | 0 | 176,718 | 177,269 |
| Total Instructional Expenditures | | 3,216,075 | 3,150,441 | 65,634 | 2.08% | | 3,161,165 | 3,078,133 |
| 212 | Guidance | 94,694 | 96,465 | (1,771) | -1.84% | contractual changes | 89,315 | 44,895 |
| 213 | Health Services | 56,248 | 39,198 | 17,050 | 43.50% | occupation therapist | 41,312 | 23,144 |
| 214 | Psychological Services | 31,272 | 25,819 | 5,453 | 21.12% | contractual changes | 29,752 | 35,761 |
| 215 | Speech Services | 84,316 | 81,216 | 3,100 | 3.82% | contractual changes | 79,540 | 72,672 |
| 216 | Social Work Services | 53,541 | 2,000 | 51,541 | 2577.05% | At Risk program changes | 2,065 | 70,971 |
| 217 | Visually Impaired | 896 | 896 | - | 100.00% | | 871 | 900 |
| 218 | Teacher Consultant | - | - | - | 0.00% | staff changes | 3,531 | 3,921 |
| 219 | Other Pupil Services | 15,904 | 15,904 | - | 0.00% | recess aides | 12,448 | 7,470 |
| 221 | Improvement of Instruction | 37,652 | 44,416 | (6,764) | -15.23% | Title II | 34,941 | 36,109 |
| 222 | Media Services | 10,679 | 10,259 | 420 | 4.09% | miscellaneous | 8,585 | 8,335 |
| 226 | Special Education Administration | 93,502 | 147,881 | (54,379) | -36.77% | SE/ HS admin and athletic clerical changes | 115,116 | 98,357 |

| | | | | | | | | |
|----------------|---|-------------------|------------------|-------------------|---------------|---|-------------------|-------------------|
| 227 | Assessments | 9,221 | 9,221 | - | 0.00% | | 3,784 | 4,803 |
| | Total Pupil Support Expenditures | 487,925 | 473,275 | 14,650 | 3.10% | | 421,260 | 407,338 |
| 231 | Board of Education | 29,600 | 29,600 | - | 0.00% | dues and fees | 25,705 | 29,555 |
| 232 | Executive Administration | 252,536 | 247,557 | 4,979 | 2.01% | contractual changes | 236,964 | 238,990 |
| 241 | School Administration | 438,416 | 368,334 | 70,082 | 19.03% | SE/ HS admin changes, contractual changes | 425,782 | 411,302 |
| 252/ 259 | Business and Fiscal Services | 109,453 | 114,349 | (4,896) | -4.28% | business services/ audit | 105,721 | 109,889 |
| 225/28X | Technology and Other Support Services | 269,730 | 234,575 | 35,155 | 14.99% | tech capital outlay | 272,183 | 173,506 |
| | Total Administrative Expenditures | 1,099,735 | 994,415 | 105,320 | 10.59% | | 1,066,355 | 963,242 |
| 261/456 | Maintenance & Operation Expenditures | 693,164 | 651,968 | 41,196 | 6.32% | COVID - 19 PPE supplies, improvements | 744,920 | 598,900 |
| 271 | Transportation Expenditures | 242,510 | 245,982 | (3,472) | -1.41% | contract settlement 2019-20 and 2020-21 | 202,161 | 226,922 |
| 293 | Athletics | 172,255 | 134,728 | 37,527 | 27.85% | athletic clerical changes | 179,483 | 175,380 |
| 3XX | Community Service Expenditures | 21,289 | 21,432 | (143) | -0.67% | miscellaneous | 35,440 | 17,893 |
| 62X | Transfers | 22,002 | 22,002 | - | 0.00% | | 24,449 | 19,632 |
| | Total Outgoing and Interfold Transfers | 22,002 | 22,002 | - | | | 24,449 | 19,632 |
| | Total Expenditures | 5,954,955 | 5,694,243 | \$ 260,712 | | | 5,835,233 | 5,487,440 |
| | Revenues over/(under) Expenditures | (53,190) | (331,179) | | | | (80,014) | 212,819 |
| | Beginning Fund Balance | 714,988 | 428,939 | | | | 795,002 | 582,183 |
| | Ending Fund Balance | \$ 661,798 | \$ 97,760 | | | | \$ 714,988 | \$ 795,002 |
| | Fund Balance % of Expenditures | 11.11% | 1.72% | | | | 12.25% | 14.49% |