

**GENERAL FUND APPROPRIATIONS**  
**Resolution for Adoption by**  
**The Waverly Community Schools Board of Education**

**RESOLVED** that this resolution shall be the revised general appropriations of Waverly Community Schools for the 2021-22 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Waverly Community Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the school district for fiscal year 2021-22 which includes 17.9946 operating mills to be levied on all property, except principal residence and other property exempted by law and 2.4140 supplemental (hold harmless) operating mills on all principal residences, qualified agricultural property, qualified forest property, industrial personal property and commercial personal property not otherwise exempted by law of ad valorem taxes to be used for operating purposes is as follows:

**Revenue:**

Local	\$8,947,061
State	23,465,727
Federal	2,611,130
Other Financing Sources	3,877,289
Total Revenue	\$38,901,207

Total Fund Balance, July 1 Available to Appropriate	\$7,637,364
---	-------------

Total Available to Appropriate	\$46,538,571
--------------------------------	--------------

**BE IT FURTHER RESOLVED**, that \$40,236,785 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

**Expenditures:**

Instruction	
Basic Programs	\$16,027,788
Added Needs	6,143,054
Support Services	
Pupil Support	4,605,983
Instructional Staff Support	2,360,199
General Administration	387,916
School Administration	2,523,480
Business Services	714,556
Operations and Maintenance	3,799,053
Transportation	1,170,149
Central Support	1,183,640
Other Support	802,441
Community Activities	-0-
Nonpublic Schools	3,484
Payments to Other Public Schools	-0-
Facilities Acquisitions and Debt Service	165,043
Other Financing Uses	350,000
Total Appropriated	\$40,236,785

**BE IT FURTHER RESOLVED**, that an amount not to exceed \$350,000 of local revenue shall be appropriated as Other Financing Uses and transferred from the General Fund to the Public Improvement Fund and that such funds shall be used for non-routine capital items, including, but not limited to, the construction of new buildings, major remodeling of buildings, and acquisition of equipment and vehicles.

**BE IT FURTHER RESOLVED**, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

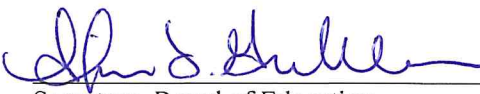
Ayes: Members Catherine Pike, Amy Krause, Alicia Guevara Warren,  
Rhonda Sosnowski, Mary Ann Martin

Nays: Members none

Resolution declared adopted.

  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Ingham, Eaton and Clinton Counties, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a Regular meeting held on March 21, 2022, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

  
Secretary, Board of Education

**Waverly Community Schools**  
**Budget Amendment - General Fund**  
**March 21, 2022**

	Original Budget	Revised Budget	Difference (Revised - Original)
Revenue			
Local sources	10,037,007	8,947,061	(1,089,946)
State sources	22,644,265	23,465,727	821,462
Federal sources	2,330,239	2,611,130	280,891
Intergovernmental	3,512,224	3,534,406	22,182
Transfers In	90,000	342,883	252,883
<b>Total revenue</b>	<b>38,613,735</b>	<b>38,901,207</b>	<b>287,472</b>
Expenditures			
Current:			
Instruction:			
Basic program	16,021,254	15,813,513	(207,741)
Added needs	6,470,790	6,096,554	(374,237)
<b>Total instruction</b>	<b>22,492,044</b>	<b>21,910,066</b>	<b>(581,978)</b>
Support Services:			
Pupil	4,189,394	4,605,983	416,590
Instructional staff	2,206,836	2,309,065	102,229
General administration	379,147	387,916	8,769
School administration	2,530,852	2,516,135	(14,717)
Business	551,640	544,537	(7,103)
Operations and maintenance	3,806,430	3,799,053	(7,377)
Pupil transportation services	1,214,289	1,170,149	(44,140)
Central	595,995	626,995	31,000
Other	70,216	92,131	21,915
<b>Total support services</b>	<b>15,544,798</b>	<b>16,051,964</b>	<b>507,167</b>
Athletics	669,863	710,310	40,447
Community services	-	-	-
Non Publics	10,304	3,484	(6,820)
Facility Acquisition	-	-	-
Debt service:			
Principal	140,000	140,000	-
Interest	3,500	3,500	-
Capital outlay	4,720	27,318	22,598
Payments to other public schools	1,097,643	1,040,143	(57,500)
<b>Total expenditures</b>	<b>39,962,871</b>	<b>39,886,785</b>	<b>(76,086)</b>
Excess of Revenue (Under)Over Expenditures	(1,349,136)	(985,579)	363,557
Transfers Out	350,000	350,000	-
Net Change in Fund Balance	(1,699,136)	(1,335,579)	363,557
Favorable Expenditure Variance (1.5%)	599,443	598,302	(1,141)
Projected Change in Fund Balance	(1,099,693)	(737,277)	362,416
Fund Balance - Beginning of year	7,637,364	7,637,364	
Fund Balance - End of year	6,537,671	6,900,087	
	16.4%	17.3%	

# Waverly Community Schools

Budget Summary  
For the 2021-22 Fiscal Year

	Revised <u>FY2021-22</u>	Original <u>FY2021-22</u>	<u>Change</u>
<b>Expenditures:</b>			
<b>Salaries</b>			
Administration	2,026,008	1,971,512	54,496
Professional-Educational	13,032,292	13,136,616	(104,324)
Professional-Business	104,939	103,288	1,651
Professional-Other	598,482	587,074	11,408
Technical	165,675	165,675	-
Operation and Service	3,625,361	3,747,847	(122,486)
Special Salary Payments	-	-	-
Temporary Salaries	192,575	198,120	(5,545)
Overtime Salaries and Extension of Contract	343,912	368,668	(24,756)
	<u>20,089,244</u>	<u>20,278,800</u>	<u>(189,556)</u>
<b>Benefits</b>			
Employee Insurance	3,926,273	4,063,285	(137,012)
Mandatory Coverage (Retirement/FICA)	10,247,913	10,053,119	194,794
Other Employee Benefits (Cash in Lieu)	432,470	423,352	9,118
	<u>14,606,656</u>	<u>14,539,756</u>	<u>66,900</u>
<b>Purchased Services</b>			
Professional and Technical Services	633,692	581,148	52,544
Travel/Workshops-Staff	118,564	127,384	(8,820)
Client/Pupil Transportation	-	-	-
Communication	197,910	209,510	(11,600)
Advertisement	500	500	-
Printing and Binding	3,100	3,100	-
Tuition	95,019	123,945	(28,926)
Utility Services	121,500	121,500	-
Insurance and Bond Premiums	112,168	112,168	-
Repairs and Maintenance Services	389,914	325,328	64,586
Rentals	2,900	2,900	-
Other Purchased Services	186,642	195,859	(9,217)
	<u>1,861,909</u>	<u>1,803,342</u>	<u>58,567</u>
<b>Supplies and Materials</b>			
Teaching/Testing Supplies and Materials	413,678	358,623	55,055
Textbooks	179,807	179,057	750
Educational Media Books	30,150	30,150	-
Periodicals	-	-	-
Energy Supplies	961,750	1,011,750	(50,000)
Transportation Supplies	126,460	126,460	-
Other Supplies	249,412	232,312	17,100
	<u>1,961,257</u>	<u>1,938,352</u>	<u>22,905</u>
<b>Capital Outlay</b>			
Building and Additions	16,823	-	16,823
Improvements Other Than Buildings	-	-	-
Equipment and Furniture	10,495	4,720	5,775
Vehicles Other Than Buses	-	-	-
School Bus Purchases	-	-	-
	<u>27,318</u>	<u>4,720</u>	<u>22,598</u>
<b>Other Expenditures</b>			
Redemption of Long-term Bonds, Loans and Cap	140,000	140,000	-
Interest on Debt	3,500	3,500	-
Other Financing and Debt Expenditures	4,000	4,000	-
Dues and Fees	98,474	98,474	-
Taxes	30,000	30,000	-
Miscellaneous Expenditures	24,284	24,284	-
	<u>300,258</u>	<u>300,258</u>	<u>-</u>
<b>Outgoing Transfers and Other Transactions</b>			
Fund Modifications	350,000	350,000	-
Payments to Other Public School Districts	1,040,143	1,097,643	(57,500)
	<u>1,390,143</u>	<u>1,447,643</u>	<u>(57,500)</u>
Indirect Cost Recovery	-	(0)	0
<b>Total General Fund Expenditures</b>	<u><u>40,236,785</u></u>	<u><u>40,312,871</u></u>	<u><u>(76,086)</u></u>

**SPECIAL REVENUE FUNDS APPROPRIATIONS**  
**Resolution for Adoption by**  
**The Waverly Community Schools Board of Education**

**RESOLVED** that this resolution shall be the revised special revenue appropriations of Waverly Community Schools for the 2021-2022 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Waverly Community Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Special Revenue Funds of the school district for fiscal year 2021-2022 is as follows:

<b>Revenue:</b>	
Local	\$807,723
State	57,000
Federal	2,094,126
Fund Modifications (Transfers In)	-0-
Total Revenue	\$2,958,849
Total Fund Balance, July 1 Available to Appropriate	\$554,561
<b>Total Available to Appropriate</b>	<b>\$3,513,410</b>

**BE IT FURTHER RESOLVED**, that \$2,974,399 of the total available to appropriate in the Special Revenue Funds is hereby appropriated in the amounts and for the purposes set forth below:

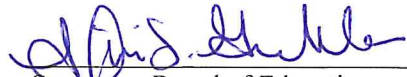
<b>Expenditures:</b>	
Instructional Services	\$289,734
Business Services	27,159
Operations and Maintenance	500
Athletics	80,953
Student Activities	138,854
Food Services	1,766,726
Community Services	327,591
Fund Modifications (Transfers Out)	342,883
<b>Total Appropriated</b>	<b>\$2,974,399</b>

**BE IT FURTHER RESOLVED**, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members      Catherine Pike, Amy Krause,  
Alicia Guevara Warren, Rhonda Sosnowski,  
Mary Ann Martin

Nays: Members None

Resolution declared adopted.

  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a Regular meeting held on March 21, 2022, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

  
Secretary, Board of Education

**Waverly Community Schools**  
**Budget Amendment - Community Services Fund**  
**March 21, 2022**

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	565,084	508,443	(56,641)
State sources	-	-	-
Federal sources	-	326,765	326,765
Transfers In	-	-	-
<b>Total revenue</b>	<b>565,084</b>	<b>835,208</b>	<b>270,124</b>
Expenditures			
Preschool Instruction	266,979	289,734	22,755
Community services	286,474	327,591	41,117
<b>Total expenditures</b>	<b>553,453</b>	<b>617,325</b>	<b>63,872</b>
Excess of Revenue (Under)Over Expenditures	11,631	217,883	206,252
Transfers Out	-	217,883	217,883
Net Change in Fund Balance	11,631	-	(11,631)
Fund Balance - Beginning of year	18,606	18,606	
Fund Balance - End of year	30,237	18,606	
	5.5%	3.0%	

**Waverly Community Schools**  
**Budget Amendment - Food Service Fund**  
**March 21, 2022**

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	96,000	96,000	-
State sources	57,000	57,000	-
Federal sources	1,590,074	1,767,361	177,287
Transfers In	-	-	-
<b>Total revenue</b>	<b>1,743,074</b>	<b>1,920,361</b>	<b>177,287</b>
Expenditures			
Support Services:			
Business	36,538	27,159	(9,379)
Operations and maintenance	500	500	-
Food Services	1,610,222	1,696,726	86,504
<b>Total support services</b>	<b>1,647,260</b>	<b>1,724,385</b>	<b>77,125</b>
Capital outlay	-	-	-
Payments to other public schools	62,422	70,000	7,578
<b>Total expenditures</b>	<b>1,709,682</b>	<b>1,794,385</b>	<b>84,703</b>
Excess of Revenue (Under)Over Expenditures	33,392	125,976	92,584
Transfers Out	90,000	125,000	35,000
Net Change in Fund Balance	(56,608)	976	57,584
Fund Balance - Beginning of year	327,328	327,328	
Fund Balance - End of year	270,720	328,304	
	15.8%	18.3%	



**Waverly Community Schools**  
**Budget Amendment - Student Activities Fund**  
**March 21, 2022**

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	203,280	203,280	-
Transfers In	-	-	-
<b>Total revenue</b>	<b>203,280</b>	<b>203,280</b>	<b>-</b>
Expenditures			
Support Service - Other	210,806	219,806	9,000
Community services	-	-	-
<b>Total expenditures</b>	<b>210,806</b>	<b>219,806</b>	<b>9,000</b>
Excess of Revenue (Under)Over Expenditures	(7,526)	(16,526)	(9,000)
Transfers Out	-	-	-
Net Change in Fund Balance	(7,526)	(16,526)	(9,000)
Fund Balance - Beginning of year	208,627	208,627	
Fund Balance - End of year	201,101	192,101	
	95.4%	87.4%	