

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 2022-23 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 2022-23 which includes 17.9946 operating mills to be levied on all property, except principal residence and other property exempted by law and 1.9522 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	\$9,367,387
State	30,297,305
Federal	2,598,645
Other Financing Sources	3,872,134
Total Revenue	\$46,135,471
Total Fund Balance, July 1 Available to Appropriate	\$7,533,773
Total Available to Appropriate	\$53,669,244

BE IT FURTHER RESOLVED, that \$45,614,074 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	\$18,812,539
Added Needs	6,951,577
Support Services	
Pupil Support	4,943,319
Instructional Staff Support	2,750,916
General Administration	411,658
School Administration	2,553,098
Business Services	759,515
Operations and Maintenance	4,021,044
Transportation	1,206,625
Central Support	1,275,597
Other Support	1,002,820
Community Activities	-0-
Nonpublic Schools	4,665
Payments to Other Public Schools	-0-
Facilities Acquisitions and Debt Service	70,700
Other Financing Uses	850,000
Total Appropriated	\$45,614,074


BE IT FURTHER RESOLVED, that an amount not to exceed \$850,000 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 Amy Krause, Cathy Pike, Vincent Perkins,
Mary Ann Martin, Debbie Lopez, Alicia Guevara Warren

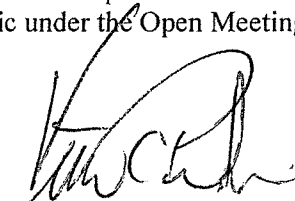
Nays: Members None

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 3/20, 2023, 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 20, 2023

	Original Budget	Revised Budget	Difference (Revised - Original)
Revenue			
Local sources	9,139,585	9,367,387	227,802
State sources	24,998,428	30,297,305	5,298,877
Federal sources	2,469,835	2,598,645	128,810
Intergovernmental	3,634,780	3,734,780	100,000
Transfers In	125,000	137,354	12,354
Total revenue	40,367,628	46,135,471	5,767,843
Expenditures			
Current:			
Instruction:			
Basic program	16,510,804	18,383,111	1,872,307
Added needs	6,612,645	6,923,077	310,432
Total instruction	23,123,449	25,306,188	2,182,739
Support Services:			
Pupil	4,842,304	4,934,359	92,055
Instructional staff	2,595,765	2,699,782	104,017
General administration	393,623	411,658	18,035
School administration	2,648,013	2,545,753	(102,260)
Business	567,703	569,395	1,692
Operations and maintenance	3,847,304	3,993,373	146,069
Pupil transportation services	1,195,740	1,206,625	10,885
Central	697,495	674,228	(23,267)
Other	248,645	268,413	19,768
Total support services	17,036,592	17,303,586	266,994
Athletics	710,256	722,053	11,797
Community services	-	-	-
Non Publics	3,484	4,665	1,181
Facility Acquisition	-	-	-
Debt service:			
Principal	70,000	70,000	-
Interest	700	700	-
Capital outlay	-	58,453	58,453
Payments to other public schools	1,222,468	1,298,428	75,960
Total expenditures	42,166,949	44,764,074	2,597,125
Excess of Revenue (Under)Over Expenditures	(1,799,321)	1,371,397	3,170,718
Transfers Out	457,291	850,000	392,709
Budgeted Change in Fund Balance	(2,256,612)	521,397	2,778,009
Favorable Expenditure Variance (1.5%)	632,504	671,461	38,957
Net Change in Fund Balance	(1,624,108)	1,192,858	2,816,966
 Fund Balance - Beginning of year	 7,533,773	 7,533,773	
Fund Balance - End of year	5,909,665	8,726,631	
	14.0%	19.5%	

Waverly Community Schools

Budget Detail - Revenues For the 2022-23 Fiscal Year

	Revised <u>FY2022-23</u>	Original <u>FY2022-23</u>	<u>Change</u>
Major Assumptions:			
Property Taxable Values	920,341,522	916,828,481	0.4%
Blended Enrollment (K-12 All)	2,868.65	2,803.17	65.48
Blended Enrollment (K-12 SE)	118.78	114.80	3.98
Foundation Allowance	9,534	9,519	15.00
Certified Staff FTE	210.7	208.1	2.57
Paraprofessionals	58.0	54.0	4.00
MPERS Local Contribution Rate	28.23%	28.23%	0.0%
Revenues:			
Local	9,367,387	9,139,585	227,802
State			
Prop A/Discretionary/Other	17,629,901	16,800,455	829,446
SE Headlee	3,530,352	3,292,810	237,542
At Risk/Bilingual	1,858,550	435,164	1,423,386
MPERS	6,638,153	3,966,780	2,671,373
31o (SSW, Psych, Counselor, Nurses)	491,966	350,000	141,966
Early Literacy Coaching	105,063	105,063	-
Early Literacy Targeted Instruction	43,320	48,156	(4,836)
Prior Year Adjustments	-	-	-
Federal			
Consolidated App (Title I/Title II)	601,955	588,321	13,634
ESSER	1,799,612	1,799,612	-
GEER	-	-	-
COVID-19 Costs (CARES)	-	-	-
Coronavirus Relief Fund (CARES)	-	-	-
Other	197,078	81,902	115,176
Intergovernmental			
ISD SE Allocation/Medicaid FFS	3,734,780	3,634,780	100,000
Transfers In/Other	137,354	125,000	12,354
Total Revenues	<u>46,135,471</u>	<u>40,367,628</u>	<u>5,767,843</u>

Waverly Community Schools

Budget Detail - Expenditures
For the 2022-23 Fiscal Year

	Revised FY2022-23	Original FY2022-23	Change	Actual FY2021-22	Actual FY2020-21	Actual FY2019-20
Expenditures:						
Salaries						
Administration	2,283,823	2,327,992	(44,169)	2,065,884	1,963,951	1,986,038
Professional-Educational	13,924,469	13,983,540	(59,071)	12,942,980	11,953,356	12,262,197
Professional-Business	108,488	108,488	-	105,765	105,234	124,151
Professional-Other	673,627	641,130	32,497	604,440	564,794	455,789
Technical	156,093	166,593	(10,500)	151,885	155,734	155,155
Operation and Service	3,747,073	3,860,685	(113,612)	3,484,517	3,149,655	3,594,042
Special Salary Payments	10,000	-	10,000	-	-	-
Temporary Salaries	154,700	132,050	22,650	145,462	54,222	89,954
Overtime Salaries and Extension of Contract	302,321	335,071	(32,750)	336,275	164,100	272,561
Total Salaries	21,360,594	21,555,549	(194,955)	19,837,208	18,111,046	18,939,889
Benefits						
Employee Insurance	3,959,295	3,883,367	75,928	3,695,990	3,315,065	3,353,512
Mandatory Coverage (Retirement/FICA)	13,355,377	11,076,090	2,279,287	10,211,808	9,115,324	8,755,927
Other Employee Benefits (Cash in Lieu)	478,140	492,490	(14,350)	437,947	402,322	454,599
Total Benefits	17,792,812	15,451,947	2,340,865	14,345,746	12,832,711	12,564,038
Purchased Services						
Professional and Technical Services	761,639	529,873	231,766	583,391	373,075	484,529
Travel/Workshops-Staff	132,245	119,064	13,181	69,895	51,458	81,179
Client/Pupil Transportation	-	-	-	3,384	-	5,766
Communication	193,610	197,910	(4,300)	161,522	146,240	100,084
Advertisement	500	500	-	44	234	144
Printing and Binding	3,100	3,100	-	973	4,194	2,219
Tuition	69,367	105,019	(35,652)	92,042	175,890	220,125
Utility Services	121,500	121,500	-	105,461	74,379	96,690
Insurance and Bond Premiums	158,411	136,000	22,411	142,039	109,969	102,982
Repairs and Maintenance Services	300,128	300,128	-	368,000	320,069	376,410
Rentals	8,300	2,900	5,400	3,215	3,255	3,255
Other Purchased Services	213,667	186,642	27,025	186,823	133,109	186,997
Total Purchased Services	1,962,467	1,702,636	259,831	1,716,790	1,391,870	1,660,379
Supplies and Materials						
Teaching/Testing Supplies and Materials	297,010	277,010	20,000	271,088	198,411	459,766
Textbooks	221,379	294,809	(73,430)	336,853	23,593	75,730
Educational Media Books	30,150	30,150	-	12,659	6,531	13,481
Periodicals	-	-	-	6,057	4,222	42
Energy Supplies	1,034,250	1,034,250	-	887,308	674,735	838,252
Transportation Supplies	200,960	126,460	74,500	151,707	49,170	93,765
Other Supplies	265,378	235,162	30,216	257,272	360,177	242,060
Total Supplies and Materials	2,049,127	1,997,841	51,286	1,922,945	1,316,837	1,723,096
Capital Outlay						
Building and Additions	-	-	-	16,823	1,759	107,354
Improvements Other Than Buildings	-	-	-	-	-	50,098
Equipment and Furniture	58,453	-	58,453	22,963	120,031	74,943
Vehicles Other Than Buses	-	-	-	-	-	-
School Bus Purchases	-	-	-	-	-	-
Total Capital Outlay	58,453	-	58,453	39,786	121,789	232,395
Other Expenditures						
Redemption of Long-term Bonds, Loans and Cap	70,000	70,000	-	140,000	140,000	135,000
Interest on Debt	700	700	-	3,500	19,485	36,620
Other Financing and Debt Expenditures	-	4,000	(4,000)	-	-	-
Dues and Fees	105,359	104,674	685	98,187	91,275	89,975
Taxes	30,000	30,000	-	-	14,029	48,100
Miscellaneous Expenditures	36,134	27,134	9,000	21,701	27,641	20,362
Total Other Expenditures	242,193	236,508	5,685	263,387	292,429	330,057
Outgoing Transfers and Other Transactions						
Fund Modifications	850,000	457,291	392,709	350,000	350,000	145,749
Payments to Other Public School Districts	1,298,428	1,222,468	75,960	1,185,605	829,915	973,767
Total Transfers and Other Transactions	2,148,428	1,679,759	468,669	1,535,605	1,179,915	1,119,516
Indirect Cost Recovery	-	-	-	-	0	-
Total General Fund Expenditures	45,614,074	42,624,240	2,989,834	39,661,466	35,246,598	36,569,369

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 2022-2023 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 2022-2023 is as follows:

Revenue:	
Local	\$811,402
State	57,000
Federal	2,401,359
Fund Modifications (Transfers In)	-0-
 Total Revenue	 \$3,269,761
 Total Fund Balance, July 1 Available to Appropriate	 \$733,949
 Total Available to Appropriate	 \$4,003,710

BE IT FURTHER RESOLVED, that \$2,805,177 of the total available to appropriate in the Special Revenue Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instructional Services	\$314,054
Business Services	31,133
Operations and Maintenance	500
Athletics	80,953
Student Activities	138,854
Food Services	1,731,500
Community Services	370,830
Fund Modifications (Transfers Out)	137,354
 Total Appropriated	 \$2,805,177

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 Amy Krause, Cathy Pike, Vincent Perkins,
Mary Ann Martin, Debbie Lopez, Alicia Guevara Warren

Nays: Members

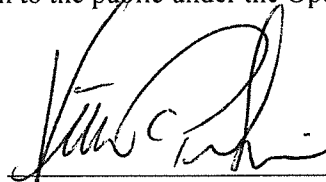
None

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 20, 2023, 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 20, 2023

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	512,122	512,122	-
State sources	-	-	-
Federal sources	-	623,998	623,998
Transfers In	107,291	-	107,291
Total revenue	619,413	1,136,120	731,289
Expenditures			
Preschool Instruction	288,593	314,054	25,461
Pupil transportation services	-	-	-
Community services	349,426	370,830	21,404
Total expenditures	638,019	684,884	46,865
Excess of Revenue (Under)Over Expenditures	(18,606)	451,236	469,842
Transfers Out	-	-	-
Net Change in Fund Balance	(18,606)	451,236	469,842
Fund Balance - Beginning of year	(87,335)	(87,335)	
Fund Balance - End of year	(105,941)	363,901	
	-16.6%	53.1%	

Waverly Community Schools
Budget Amendment - Food Service Fund
March 20, 2023

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	96,000	96,000	-
State sources	57,000	57,000	-
Federal sources	1,767,361	1,777,361	10,000
Transfers In	-	-	-
Total revenue	1,920,361	1,930,361	10,000
Expenditures			
Support Services:			
Business	30,866	31,133	267
Operations and maintenance	500	500	-
Food Services	1,750,855	1,651,500	(99,355)
Total support services	1,782,221	1,683,133	(99,088)
Facility Acquisition	-	-	-
Capital outlay	-	-	-
Payments to other public schools	70,000	80,000	10,000
Total expenditures	1,852,221	1,763,133	(89,088)
Excess of Revenue (Under)Over Expenditures	68,140	167,228	99,088
Transfers Out	125,000	125,000	-
Net Change in Fund Balance	(56,860)	42,228	99,088
Fund Balance - Beginning of year	579,190	579,190	
Fund Balance - End of year	522,330	621,418	
	28.2%	35.2%	

Waverly Community Schools
Budget Amendment - Student Activities Fund
March 20, 2023

	Original Budget	Revised Budget	Difference
Revenue			
Local sources	203,280	203,280	-
State sources	-	-	-
Federal sources	-	-	-
Intergovernmental	-	-	-
Transfers In	-	-	-
Total revenue	203,280	203,280	-
Expenditures			
Student Activities	138,854	138,854	-
Athletics	80,953	80,953	-
Total expenditures	219,806	219,806	-
Excess of Revenue (Under)Over Expenditures	(16,526)	(16,526)	-
Transfers Out	-	12,354	12,354
Change in Fund Balance	(16,526)	(28,880)	(12,354)