

Western School District
BOARD OF EDUCATION
2020-2021
BUDGET RESOLUTION
June 2020

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**RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF THE
WESTERN SCHOOL DISTRICT**

RESOLVED, that this resolution shall be the General Appropriations of the Western School District for the fiscal year 2021: A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Western School District.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary statement hitherto adopted by the board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with the general supervision of the execution of the budgets adopted by the board.

BE IT FURTHER RESOLVED, that the property tax millage rate proposed to be levied to support the proposed budgets will be **18 mills operating taxes** and **7 mills debt**.

This appropriation resolution is to take effect July 1, 2020.

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 2020-21, which includes **18 mills of operating taxes** is as follows:

REVENUES	
Local	\$ 4,429,389
State	23,151,893
Federal	832,974
Incoming Transfers and Other Transactions	-0-
TOTAL REVENUE	\$28,414,256
FUND BALANCE – JULY 1, 2020	\$ 4,166,853
TOTAL AVAILABLE TO APPROPRIATE	\$32,581,109
TOTAL APPROPRIATED FOR FY 2020-2021	\$29,257,549
FUND BALANCE, JUNE 30, 2021	\$ 3,323,560

BE IT FURTHER RESOLVED, that \$ 29,257,549 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	\$15,104,603
Added Needs	4,378,134

SUPPORT SERVICES:

Pupil Support	1,306,456
School Administration	1,915,639
General Administration	987,248
Operating and Maintenance	1,704,235
Transportation	1,426,367
Other Central Support	978,230
Community Services	353,373
Athletics	782,158
Other Financing Sources (Uses)	(321,106)

TOTAL APPROPRIATED **\$29,257,549**

BE IT FURTHER RESOLVED, that \$140,000 of the total available to appropriate in the General Fund is hereby committed in the amounts and for the purposes set forth below:

COMMITTED FUND BALANCE - CURRICULUM \$ 140,000

FUND BALANCE LESS COMMITTED – JUNE 30, 2021 **\$ 3,183,560**

**WESTERN SCHOOL DISTRICT
GENERAL FUND
FOR FISCAL YEAR ENDING JUNE 30, 2021**

	2016/17 Audited	2017/18 Audited	2018/2019 Audited	2019/2020 Original Budget	2019/2020 December Amendment	2019/2020 February Amendment	2019/2020 June 2020 Amendment	2020/2021 Original Budget
Revenues								
Local	\$ 2,393,920	\$ 2,487,695	\$ 2,566,117	\$ 2,510,782	\$ 2,510,782	\$ 2,510,782	\$ 2,477,012	\$ 2,500,396
State	\$ 23,060,836	\$ 23,822,537	\$ 24,742,440	\$ 24,909,568	\$ 25,391,228	\$ 25,391,228	\$ 25,418,063	\$ 23,151,893
Federal	\$ 500,795	\$ 661,508	\$ 615,486	\$ 520,850	\$ 520,850	\$ 520,850	\$ 626,499	\$ 832,974
Other - Athletic	\$ 104,789	\$ 91,058	\$ 79,100	\$ 91,450	\$ 91,450	\$ 91,450	\$ 70,853	\$ 91,450
Interdistrict	\$ 1,672,891	\$ 1,780,242	\$ 1,769,508	\$ 1,897,450	\$ 1,897,450	\$ 1,897,450	\$ 1,895,007	\$ 1,837,543
TOTAL REVENUES	\$ 27,733,231	\$ 28,843,040	\$ 29,772,651	\$ 29,930,100	\$ 30,411,760	\$ 30,411,760	\$ 30,487,435	\$ 28,414,256
Expenditures								
Instruction (Elm, MS, HS, & GrStart)	\$ 14,427,084	\$ 14,730,542	\$ 15,109,614	\$ 15,491,531	\$ 15,950,930	\$ 15,950,930	\$ 15,541,375	\$ 15,104,603
Capital Lease Expense- ipad lease			\$ 566,200					
Added Needs (Sp. Ed, Title, Read Rec)	\$ 4,262,728							
Special Education	\$ -	\$ 3,053,923	\$ 2,920,730	\$ 3,077,963	\$ 3,174,917	\$ 3,174,917	\$ 3,189,031	\$ 3,197,466
Grant Funded- Added Needs	\$ -	\$ 1,268,955	\$ 1,112,447	\$ 1,264,636	\$ 1,273,601	\$ 1,273,601	\$ 1,419,028	\$ 1,180,668
Support Services: Guidance, Social Wrk Lunch/Plyground; Curriculum, Library, Building Administration	\$ 1,196,936	\$ 1,283,308	\$ 1,484,651	\$ 1,466,093	\$ 1,412,957	\$ 1,412,957	\$ 1,465,629	\$ 1,306,456
General Administration: Supt, Board of Ed. Business Office, Aid Interest, Abatements	\$ 1,790,759	\$ 1,807,240	\$ 1,802,564	\$ 1,891,359	\$ 1,920,723	\$ 1,920,723	\$ 1,920,196	\$ 1,903,639
Operations & Maintenance (Cust. & Maint)	\$ 868,662	\$ 970,113	\$ 960,109	\$ 1,018,372	\$ 1,018,372	\$ 1,018,372	\$ 1,037,204	\$ 987,249
Capital Outlay - HVAC & HS Boilers	\$ 1,629,302	\$ 1,644,329	\$ 1,787,570	\$ 1,916,244	\$ 1,958,244	\$ 1,928,244	\$ 1,889,622	\$ 1,704,235
Fire Proceeds - Garage/Ticket Booth	\$ 18,656		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Transportation	\$ 1,316,287	\$ 1,337,624	\$ 1,336,213	\$ 1,422,783	\$ 1,422,783	\$ 1,503,083	\$ 1,471,517	\$ 1,426,367
Buses	\$ 152,312	\$ 86,612	\$ -	\$ 80,300	\$ 80,300		\$ -	\$ -
Central Services (Tech.& R & D, Excell.)	\$ 612,616	\$ 615,636	\$ 617,147	\$ 640,136	\$ 650,136	\$ 650,136	\$ 656,449	\$ 635,688
Instructional Technology	\$ 290,242	\$ 293,411	\$ 297,668	\$ 320,915	\$ 320,915	\$ 320,915	\$ 320,833	\$ 342,542
Technology for Teachers	\$ 147,191							
Community Services (Child Care & Aud.)	\$ 302,918	\$ 408,181	\$ 397,739	\$ 352,854	\$ 352,854	\$ 352,854	\$ 336,117	\$ 353,373
	\$ 5,623							
Other - Graduation	\$0	\$13,563	\$ 11,633	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Athletics	\$ 714,229	\$ 766,041	\$ 750,998	\$ 779,329	\$ 779,329	\$ 779,329	\$ 795,869	\$ 782,158
TOTAL EXPENDITURES	\$ 27,735,545	\$ 28,279,478	\$ 29,555,817	\$ 29,784,515	\$ 30,378,060	\$ 30,348,060	\$ 30,104,870	\$ 28,936,443
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,314)	\$ 563,562	\$ 216,834	\$ 145,585	\$ 33,700	\$ 63,700	\$ 382,564	\$ (522,187)
Other Financing Sources (Uses)								
Transfer out to Safety Grant	\$ 67,280	\$ (1,500)	\$ (95,637)	\$ -			\$ -	\$ -
Lease Payment - Principal Only (ipad)			\$ (78,215)	\$ -	\$ (62,434)	\$ (62,434)	\$ (61,995)	\$ -
Lease Payment - Team Financial (LED)			\$ (145,255)	\$ -			\$ (137,888)	\$ (145,255)
Operating Transfers Out to Building & Site	\$ -		\$ (152,000)	\$ (50,000)	\$ (50,000)	\$ (100,000)	\$ (100,000)	\$ -
Capital Lease Proceeds - ipad 18/19/ LED 19/20			\$ 566,200				\$ 527,803	
Capital Lease Principal Expense - LED 19/20							\$ (527,803)	
TOTAL OTHER FINANCING SOURCES			\$ 95,093	\$ (50,000)	\$ (112,434)	\$ (162,434)	\$ (373,404)	\$ (321,106)
Net Change in Fund Balance	\$ 64,966	\$ 562,062	\$ 311,927	\$ 95,585	\$ (78,734)	\$ (98,734)	\$ 9,160	\$ (843,293)
Fund Balance - Beginning	\$ 3,218,738	\$ 3,283,704	\$ 3,845,766		\$ 4,157,693	\$ 4,157,693	\$ 4,157,693	\$ 4,166,853
Fund Balance - Ending	\$ 3,283,704	\$ 3,845,766	\$ 4,157,693		\$ 4,078,959	\$ 4,058,959	\$ 4,166,853	\$ 3,323,560
Committed Fund Balance - Curriculum			\$ 70,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Unassigned Fund Balance - Ending			\$ 4,087,693		\$ 3,938,959	\$ 3,918,959	\$ 4,026,853	\$ 3,183,560

WESTERN SCHOOL DISTRICT
FOOD SERVICE FUND
 FOR FISCAL YEAR ENDING JUNE 30, 2021

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in **the Food Service Fund** of the school district for fiscal year 2020-21 is as follows:

REVENUES

Cash Sales	\$318,820
Catering	3,000
State	33,829
Federal	625,832
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$ 981,481
FUND BALANCE – JULY 1, 2020	\$ 212,491
TOTAL AVAILABLE TO APPROPRIATE	\$1,193,972
TOTAL APPROPRIATED FOR FY 2020-2021	\$1,012,355
FUND BALANCE, JUNE 30, 2021	\$ 181,617

BE IT FURTHER RESOLVED, that \$1,012,355 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Salaries	266,545
Employee Benefits	217,032
Purchased Custodial	53,695
Maintenance	10,000
Food	378,083
Commodities	65,000
Capital	0
Equipment	12,000
Other	10,000
TOTAL APPROPRIATED	\$1,012,355

**WESTERN SCHOOL DISTRICT
FOOD SERVICE FUND
OPERATING BUDGET**

FOR FISCAL YEAR ENDING JUNE 30, 2021

	2015-2016 Audited	2016-2017 Audited	2017-2018 Audited	2018-2019 Audited	June 2019 2019-2020 Adopted Budget	February 2020 2019-2020 Amendment	June 2020 2019-2020 Amendment	2020-2021 Original
Revenues								
Cash Sales	\$ 342,783	\$ 345,193	\$ 346,122	\$ 338,839	\$ 347,820	\$ 347,820	\$ 269,000	\$ 330,820
Reimbursement	\$ 556,045	\$ 549,371	\$ 537,214	\$ 533,931	\$ 542,832	\$ 542,832	\$ 555,000	\$ 560,832
Catering	\$ 6,165	\$ 3,944	\$ 5,461	\$ 5,421	\$ 5,115	\$ 5,115	\$ 2,500	\$ 2,500
State Aid	\$ 32,206	\$ 35,142	\$ 36,814	\$ 32,003	\$ 32,739	\$ 32,739	\$ 33,848	\$ 32,739
Misc/Interest/At Risk		\$ -	\$ 1,346	\$ 1,957	\$ 639	\$ 639	\$ 1,743	\$ 1,590
Less Acct Balances					\$ (15,345)	\$ (15,345)	\$ (23,503)	\$ (12,000)
USDA Commodities	\$ 62,743	\$ 68,365	\$ 63,937	\$ 71,241	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
General Fund Contributions								
TOTAL REVENUE	\$ 999,942	\$ 1,002,015	\$ 990,894	\$ 983,392	\$ 978,800	\$ 978,800	\$ 903,588	\$ 981,481
Expenditures								
Labor	\$ 256,130	\$ 267,614	\$ 258,378	\$ 268,031	\$ 265,717	\$ 265,717	\$ 275,000	\$ 266,545
Custodial Contracted	\$ 44,926	\$ 47,375	\$ 47,375	\$ 51,045	\$ 51,045	\$ 51,045	\$ 52,363	\$ 53,695
Insurance	\$ 79,522	\$ 97,974	\$ 102,375	\$ 91,321	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000
Retirement	\$ 93,282	\$ 98,284	\$ 96,009	\$ 100,424	\$ 101,000	\$ 101,000	\$ 106,000	\$ 101,268
FICA (& work comp)	\$ 27,234	\$ 25,128	\$ 22,074	\$ 22,811	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,063
Travel	\$ 505	\$ 522	\$ 515	\$ 482	\$ 700	\$ 700	\$ 700	\$ 700
Maintenance	\$ 4,151	\$ 10,416	\$ 6,644	\$ 3,909	\$ 10,000	\$ 10,000	\$ 12,200	\$ 10,000
Food (includes paper)	\$ 368,198	\$ 378,703	\$ 357,231	\$ 359,246	\$ 370,670	\$ 370,670	\$ 340,000	\$ 378,083
Commodities	\$ 62,743	\$ 68,365	\$ 63,937	\$ 71,241	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Equipment (non-depr)	\$ 5,274	\$ -	\$ 465	\$ 15,570	\$ 5,000	\$ 12,000	\$ 11,000	\$ 12,000
Other	\$ 10,235	\$ 11,006	\$ 10,832	\$ 10,327	\$ 11,000	\$ 10,000	\$ 13,000	\$ 10,000
Capital Outlay	\$ 8,891	\$ 25,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 961,092	\$ 1,030,769	\$ 965,835	\$ 994,405	\$ 995,132	\$ 1,001,132	\$ 990,263	\$ 1,012,355
Net Change in Fund Balance	\$ 38,850	\$ (28,754)	\$ 25,059	\$ (11,013)	\$ (16,332)	\$ (22,332)	\$ (86,675)	\$ (30,874)
Fund Balance - Beginning	\$ 275,024	\$ 313,874	\$ 285,120	\$ 310,179	\$ 299,166	\$ 299,166	\$ 299,166	\$ 212,491
Fund Balance - Ending	\$ 313,874	\$ 285,120	\$ 310,179	\$ 299,166	\$ 282,834	\$ 276,834	\$ 212,491	\$ 181,617

WESTERN SCHOOL DISTRICT
STUDENT/SCHOOL ACTIVITY FUND 29
FOR FISCAL YEAR ENDING JUNE 30, 2021

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in **the Student/School Activity Fund 29** of the school district for fiscal year 2020-21 is as follows:

REVENUES

Other Student/School Activity Income	\$ 300,000
TOTAL REVENUE	\$ 300,000
FUND BALANCE – JULY 1, 2020	\$ 0
TOTAL AVAILABLE TO APPROPRIATE	\$ 300,000
TOTAL APPROPRIATED FOR FY 2020-2021	\$ 300,000
FUND BALANCE, JUNE 30, 2021	\$ 300,000

BE IT FURTHER RESOLVED, that \$300,000 of the total available to appropriate in **the Student/School Activity Fund 29** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Other Student/School Activity Expenditures	\$ 300,000
TOTAL APPROPRIATED	\$ 300,000