Western School District
BOARD OF EDUCATION
2025-2026
BUDGET RESOLUTION
June 16, 2025

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Vice President

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Finance Director

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 2026: 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 Finance Director is hereby authorized to execute budget transfers between function codes within the same fund without prior approval of the school board. These transfers will be brought to the board for action in subsequent appropriation amendments.

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, 2025.

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 2025-26, which includes **18 mills of operating taxes** is as follows:

REVENUES	
Local	$ 4,928,766
State	30,748,400
Federal	332,881
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	**$36,010,047**
FUND BALANCE – JULY 1, 2025	**$ 4,538,117**
TOTAL AVAILABLE TO APPROPRIATE	**$40,548,164**
TOTAL APPROPRIATED FOR FY 2025-26	**$36,811,944**
TOTAL FUND BALANCE – JUNE 30, 2026	**$ 3,736,220**

BE IT FURTHER RESOLVED, that $36,861,944 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	$18,406,674
Added Needs	4,965,046
SUPPORT SERVICES:	
Pupil Support	2,599,017
School Administration	2,289,071
General Administration	1,364,972
Operating and Maintenance	2,505,116
Transportation	1,522,857
Buses	200,000
Other Central Support	1,228,869
Community Services	55,000
Athletics	999,472
Other Financing (Uses):	
-Transfer to Building & Site	(500,000)
-Transfer to Green Revolving Fund	(175,851)
TOTAL APPROPRIATED	**$36,811,944**

BE IT FURTHER RESOLVED, that $300,000 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 $ 300,000

FUND BALANCE LESS COMMITTED – JUNE 30, 2026 $ 3,436,212

WESTERN SCHOOL DISTRICT
GENERAL FUND
FOR FISCAL YEAR ENDING JUNE 30, 2026

Proposed Budget Assumptions for 2025-2026

- Per Pupil Foundation Increase $392 (Foundation $10,000 per pupil FY26)
- Student Count: 2,675 FTE
- Increased cost of MPSERS
- WEA/WESSU/WESPA Information
    - Rates based on $392 per pupil foundation allowance increase
    - If per pupil foundation allowance increase is lower, it may lower salary and benefit expenses for these groups based on their CBA.

WESTERN SCHOOL DISTRICT General Fund Budget	2020/2021 Audited	2021/2022 Audited	2022/2023 Audited	2023/2024 Audited	2024/2025 Original Budget	2024/2025 June 2025 Amendment	2025/2026 Proposed Budget
Revenues							
Local	$ 2,517,729	$ 2,370,640	$ 2,491,304	$ 3,006,325	$ 2,448,712	$ 2,933,752	$ 2,660,973
State	$ 25,796,799	$ 26,355,701	$ 30,347,260	$ 31,981,950	$ 30,525,203	$ 31,342,945	$ 30,748,400
Federal	$ 2,528,749	$ 2,244,848	$ 1,956,588	$ 754,677	$ 373,717	$ 420,000	$ 332,881
Other - Athletic	$ 33,498	$ 86,343	$ 113,103	$ 115,976	$ 85,000	$ 161,969	$ 143,500
Interdistrict	$ 1,944,778	$ 1,776,245	$ 1,806,237	$ 1,967,114	$ 2,062,194	$ 2,085,923	$ 2,124,293
TOTAL REVENUES	$ 32,821,553	$ 32,833,778	$ 36,714,491	$ 37,826,043	$ 35,494,825	$ 36,944,589	$ 36,010,047
Expenditures							
Instruction (Elm, MS, HS, & GrStart)	$ 15,405,163	$ 16,545,366	$ 17,579,873	$ 17,970,060	$ 18,256,674	$ 17,865,629	$ 18,406,674
MPSERS One Time Deposit			$ 1,560,411				
Capital Lease Expense- ipad lease							
Added Needs (Sp. Ed, Title, Read Rec)							
Special Education	$ 2,902,116	$ 3,111,597	$ 3,233,470	$ 3,353,062	$ 3,210,547	$ 3,300,889	$ 3,150,244
Grant Funded- Added Needs	$ 1,294,783	$ 1,227,380	$ 1,283,131	$ 1,770,467	$ 1,600,771	$ 2,153,931	$ 1,814,802
Support Services: Guidance, Social Wrk	$ 1,493,052	$ 1,662,619	$ 1,892,775	$ 2,289,097	$ 2,128,987	$ 2,281,182	$ 2,171,567
Lunch/Plyground; Curriculum, Library, Nurse							
Building Administration	$ 1,962,750	$ 2,044,176	$ 2,107,317	$ 2,132,887	$ 2,207,836	$ 2,254,571	$ 2,274,071
General Administration: Supt, Board of Ed. Business Office, Aid Interest, Abatements	$ 977,809	$ 1,091,249	$ 1,214,364	$ 1,464,395	$ 1,325,215	$ 1,463,228	$ 1,364,972
Operations & Maintenance (Cust. & Maint)	$ 2,163,650	$ 1,999,102	$ 2,157,885	$ 2,275,286	$ 2,308,937	$ 2,323,948	$ 2,355,116
Capital Outlay - HVAC & Boilers	$ -	$ 208,385	$ 176,282	$ 170,817	$ 352,500	$ 352,500	$ 150,000
Transportation	$ 1,401,696	$ 1,557,050	$ 1,661,701	$ 1,639,351	$ 1,432,857	$ 1,721,462	$ 1,522,857
Buses	$ -	$ 123,500	$ 261,797	$ 349,517	$ 350,000	$ 350,000	$ 200,000
Central Services (Tech.& R & D, Excell.)	$ 781,667	$ 1,009,914	$ 876,549	$ 913,389	$ 1,206,869	$ 1,206,284	$ 928,869
Technology Capital						$ 315,607	$ 300,000
Instructional Technology	$ 365,127	$ 370,486	$ 388,532	$ 415,959	$ 415,000	$ 512,162	$ 427,450
Community Services (Child Care & Aud.)	$ 61,601	$ 21,190	$ 78,404	$ 57,586	$ 45,000	$ 87,000	$ 55,000
Other - Graduation	$ 14,441	$ 12,479	$ 13,192	$ 26,081	$ 15,000	$ 20,000	$ 15,000
Athletics	$ 779,204	$ 844,758	$ 991,618	$ 1,017,630	$ 970,361	$ 1,060,679	$ 999,472
Turf Field Capital Outlay							
TOTAL EXPENDITURES	$ 29,603,059	$ 31,829,251	$ 35,477,302	$ 35,845,582	$ 35,826,555	$ 37,269,071	$ 36,136,093
Excess (Deficiency) of Revenues Over Expenditures	$ 3,218,493	$ 1,004,526	$ 1,237,186	$ 1,980,461	$ (331,730)	$ (324,486)	$ (126,050)
Other Financing Sources (Uses)							
Property Acquisition		$ (582,262)					
Transfer out to Safety Grant							
Lease Payment - Principal Only (ipad)	$ (284,272)						
Lease Payment - Team Financial (LED)	$ (175,851)		$ (102,580)				
MI Future Educator Payments			$ (57,600)	$ (38,400)	$ -	$ (28,800)	$ -
Lease Payment - AOS		$ (46,527)	$ (46,527)	$ (46,526)		$ (46,527)	$ -
Transfer out to Green Revolving Fund		$ (175,851)		$ -	$ (175,851)	$ (147,473)	$ (175,851)
Transfer out to Food Service Student Balances				$ (1,025)	$ -	$ -	$ -
Operating Transfers Out to Building & Site	$ (409,659)	$ (1,411,481)	$ (1,300,000)	$ (1,000,000)	$ (1,000,000)	$ (1,000,000)	$ (500,000)
Capital Lease Proceeds - ipad 18/19/ LED 19/20	$ 163,619						
Capital Lease Principal Expense - LED 19/20	$ (163,619)						
TOTAL OTHER FINANCING SOURCES	$ (869,782)	$ (2,216,121)	$ (1,506,707)	$ (1,085,951)	$ (1,175,851)	$ (1,222,800)	$ (675,851)
Net Change in Fund Balance	**$ 2,348,711**	**$ (1,211,594)**	**$ (269,521)**	**$ 894,510**	**$ (1,507,581)**	**$ (1,547,286)**	**$ (801,901)**
Fund Balance - Beginning	$ 4,323,328	$ 6,672,039	$ 5,460,409	$ 5,190,888	$ 4,513,871	$ 6,085,399	$ 4,538,112
Fund Balance - Ending	**$ 6,672,039**	**$ 5,460,409**	**$ 5,190,888**	**$ 6,085,399**	**$ 3,006,290**	**$ 4,538,112**	**$ 3,736,212**
Committed Fund Balance - Curriculum	$ 250,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Assigned Fund Balance - Teaching Supply Carryover	$ 79,536	$ 48,922	$ 9,251	$ 10,617		$ -	$ -
Assigned Fund Balance - Classroom Supply Grants	$ 27,613	$ 27,613	$ 27,613	$ 27,613	$ 27,613	$ 27,613	$ 27,613
Assigned Fund Balance - Technology	$ 250,000	$ 315,022	$ 315,022	$ 315,607	$ 315,022	$ -	$ -
Assigned Fund Balance - Technology (replace macs)	$ 203,000		$ -	$ -	$ -	$ -	$ -
Assigned Fund Balance - Curriculum Carryover	$ 108,873	$ 467,222	$ 694,823	$ 930,153		$ 930,153	$ 930,153
Assigned Fund Balance - Curriculum Carryover (science)	$ 260,000		$ -	$ -	$ -		$ -
Assigned Fund Balance - Capital Outlay	$ 75,000	$ 46,615	$ 114,515	$ 44,740		$ -	$ -
Assigned Fund Balance - Maintenance	$ -	$ 3,661	$ 119,131	$ 203,333		$ -	$ -
Assigned Fund Balance - WEF Grants	$ 14,000	$ 10,318	$ 8,531	$ 8,531	$ 8,531	$ 8,531	$ 8,531
Assigned Fund Balance - Green Revolving Fund	$ 86,250	$ 86,250	$ 245,771	$ 421,622	$ 245,771	$ -	$ 147,473
Assigned Fund Balance - Transportation	$ 150,000	$ 126,500	$ 73,703	$ 438		$ -	
Assigned Fund Balance - Turf Field Donations			$ 5,796	$ -	$ 5,796	$ -	
Prepaid Items(Paid in Current Year for Future Fiscal Year)			$ 11,060	$ 5,305		$ -	$ -
Unassigned Fund Balance - Ending	**$ 5,167,768**	**$ 4,028,286**	**$ 3,265,672**	**$ 3,817,439**	**$ 2,103,557**	**$ 3,271,815**	**$ 2,322,442**

WESTERN SCHOOL DISTRICT

FOOD SERVICE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2026

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 2025-26 is as follows:

REVENUES	
Cash Sales	368,062
Catering	500
State	40,000
Federal	613,979
Incoming Transfers and Other Transactions	12,000
TOTAL REVENUE	**$1,034,541**
FUND BALANCE – JULY 1, 2025	**$ 315,623**
TOTAL AVAILABLE TO APPROPRIATE	**$1,350,164**
TOTAL APPROPRIATED FOR FY 2025-2026	**$1,240,227**
FUND BALANCE, JUNE 30, 2026	**$ 109,937**

BE IT FURTHER RESOLVED, that $1,240,227 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	333,389
Employee Benefits	287,726
Purchased Custodial	80,855
Maintenance	20,000
Food	408,257
Commodities	65,000
Capital	0
Equipment	20,000
Other	25,000
TOTAL APPROPRIATED	**$1,240,227**

WESTERN SCHOOL DISTRICT

FOOD SERVICE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2026

	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Audited	2024-2025 Original Budget	June 2025 2024-2025 Amendment	2025-2026 Proposed Budget
Revenues							
Cash Sales	$ 21,845	$ 68,251	$ 286,955	$ 71,499	$ 75,000	$ 74,500	$ 383,062
Reimbursement	$ 1,235,704	$ 1,476,745	$ 747,199	$ 909,958	$ 1,200,000	$ 840,000	$ 548,979
Catering	$ 80	$ 610	$ 16,468	$ 5,059	$ -	$ 400	$ 500
State Aid	$ 32,824	$ 39,159	$ 50,942	$ 529,561	$ 300,000	$ 550,000	$ 40,000
Misc/Interest/At Risk	$ 1,791	$ 2,141	$ 7,373	$ 12,516	$ 1,950	$ 16,000	$ 12,000
Less Acct Balances	$ -	$ -	$ -		$ (25,000)	$ (12,000)	$ (15,000)
USDA Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 77,843	$ 65,000
General Fund Contributions				$ 1,025	$ -		$ -
TOTAL REVENUE	$ 1,375,029	$ 1,651,878	$ 1,172,342	$ 1,613,631	$ 1,616,950	$ 1,546,743	$ 1,034,541
Expenditures							
Labor	$ 293,855	$ 315,987	$ 347,170	$ 352,227	$ 336,000	$ 378,500	$ 333,389
Custodial Contracted	$ 53,187	$ 59,938	$ 65,095	$ 70,233	$ 71,400	$ 78,500	$ 80,855
Insurance	$ 97,379	$ 111,190	$ 103,434	$ 90,302	$ 117,810	$ 107,000	$ 105,630
Retirement	$ 106,386	$ 121,545	$ 131,518	$ 156,240	$ 128,520	$ 155,000	$ 149,792
FICA (& work comp)	$ 24,097	$ 25,668	$ 28,149	$ 26,906	$ 27,615	$ 31,000	$ 31,504
Travel	$ 338	$ 674	$ 552	$ 805	$ 788	$ 800	$ 800
Maintenance	$ 8,870	$ 14,270	$ 5,213	$ 11,336	$ 15,750	$ 20,000	$ 20,000
Food (includes paper)	$ 412,968	$ 514,466	$ 488,111	$ 623,415	$ 682,500	$ 650,000	$ 408,257
Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 77,843	$ 65,000
Equipment (non-depr)	$ 68,691	$ 71,165	$ 53,530	$ 10,525	$ 20,000	$ 20,000	$ 20,000
Other	$ 20,243	$ 18,994	$ 23,109	$ 14,650	$ 15,000	$ 25,000	$ 25,000
Capital Outlay		$ 26,144	$ -	$ 44,588	$ 526,000	$ 460,257	$ -
TOTAL EXPENDITURES	$ 1,168,800	$ 1,345,011	$ 1,309,286	$ 1,485,240	$ 2,006,383	$ 2,003,900	$ 1,240,227
Net Change in Fund Balance	$ 206,229	$ 306,867	$ (136,944)	$ 128,391	$ (389,433)	$ (457,157)	$ (205,686)
Fund Balance - Beginning	$ 268,234	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 772,780	$ 315,623
Fund Balance - Ending	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 383,347	$ 315,623	$ 109,936

Proposed Budget Assumptions for 2025-2026

- Lunch counts ~ 1200/day
- No change in free/reduced percentage
- No increase in free/reduced reimbursement
- No CEP or Michigan Meals funding

WESTERN SCHOOL DISTRICT

STUDENT/SCHOOL ACTIVITY FUND 29

FOR FISCAL YEAR ENDING JUNE 30, 2026

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 2025-26 is as follows:

REVENUES	
Other Student/School Activity Income	$ 300,000
TOTAL REVENUE	**$ 300,000**
FUND BALANCE – JULY 1, 2025	**$ 285,813**
TOTAL AVAILABLE TO APPROPRIATE	**$ 585,813**
TOTAL APPROPRIATED FOR FY 2025-2026	**$ 300,000**
FUND BALANCE, JUNE 30, 2026	**$ 285,813**

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**

WESTERN SCHOOL DISTRICT

BUILDING AND SITE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2026

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in **the Building and Site Fund** of the school district for fiscal year 2025-26 is as follows:

REVENUES	
Other Financing Sources	
-Incoming Transfers from GF:	$ 500,000
TOTAL REVENUE	**$ 500,000**
FUND BALANCE – JULY 1, 2025	**$3,547,254**
TOTAL AVAILABLE TO APPROPRIATE	**$4,047,254**
TOTAL APPROPRIATED FOR FY 2025-2026	**$ 0**
FUND BALANCE, JUNE 30, 2026	**$4,047,254**

BE IT FURTHER RESOLVED, that $0 of the total available to appropriate in **the Building and Site Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Expenses	$ 0
TOTAL APPROPRIATED	**$ 0**