Western School District

BOARD OF EDUCATION

2025-2026

BUDGET AMENDMENT

June 22, 2026

John Sheets, DDS
Board President

Jason Herrington
Vice President

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Superintendent

Amber Moore
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 immediately.

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	5,190,000.00
State	31,710,090.00
Federal	317,881.00
Incoming Transfers and Other Transactions	0.00
TOTAL REVENUE	**37,217,971.00**
FUND BALANCE – JULY 1, 2025	**5,062,801.00**
TOTAL AVAILABLE TO APPROPRIATE	**42,280,772.00**
TOTAL APPROPRIATED FOR FY 2025-26	**38,818,997.00**
TOTAL FUND BALANCE – JUNE 30, 2026	**3,461,775.00**

BE IT FURTHER RESOLVED, that **$38,818,997.00**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	18,928,895.78
Added Needs	4,951,591.75
SUPPORT SERVICES:	
Pupil Support	2,764,886.00
School Administration	2,321,000.00
General Administration	1,445,000.00
Operating and Maintenance	2,600,000.00
Capital Outlay	500,000.00
Transportation	1,675,000.00
Buses	200,000.00
Other Central Support	1,274,677.00
Capital Outlay	300,000.00
Community Services	55,000.00
Athletics	999,667.47
Other Financing (Uses):	
-Transfer to Building & Site	(500,000.00)
-Transfer to Green Revolving Fund	(175,851.00)
-MI Future Educator	(67,200.00)
-AOS Lease Payment	(60,228.00)
TOTAL APPROPRIATED	**38,818,997.00**

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 3,161,775.00

WESTERN SCHOOL DISTRICT General Fund Budget	2020/2021 Audited	2021/2022 Audited	2022/2023 Audited	2023/2024 Audited	2024/2025 Original Budget	2024/2025 Final Budget June 2025	2024/2025 June 2025	2025/2026 Original Budget	2025/2026 December 2025 Amendment	2025/2026 June 2026 Amend
Revenues										
Local	$ 2,517,729	$ 2,370,640	$ 2,491,304	$ 3,006,325	$ 2,448,712	$ 2,933,752	$ 2,915,932	$ 2,660,973	$ 2,920,983	$ 2,960,000
State	$ 25,796,799	$ 26,355,701	$ 30,347,260	$ 31,981,950	$ 30,525,203	$ 31,342,945	$ 31,600,840	$ 30,748,400	$ 32,375,375	$ 31,710,090
Federal	$ 2,528,749	$ 2,244,848	$ 1,956,588	$ 754,677	$ 373,717	$ 420,000	$ 455,157	$ 332,881	$ 306,599	$ 317,881
Other - Athletic	$ 33,498	$ 86,343	$ 113,103	$ 115,976	$ 85,000	$ 161,969	$ 161,569	$ 143,500	$ 141,550	$ 110,000
Interdistrict	$ 1,944,778	$ 1,776,245	$ 1,806,237	$ 1,967,114	$ 2,062,194	$ 2,085,923	$ 2,092,168	$ 2,124,293	$ 2,104,398	$ 2,120,000
TOTAL REVENUES	$ 32,821,553	$ 32,833,778	$ 36,714,491	$ 37,826,043	$ 35,494,825	$ 36,944,589	$ 37,225,666	$ 36,010,047	$ 37,848,905	$ 37,217,971
Expenditures										
Instruction (Elm, MS, HS, & GrStart)	$ 15,405,163	$ 16,545,366	$ 17,579,873	$ 17,970,060	$ 18,256,674	$ 17,865,629	$ 18,262,114	$ 18,406,674	$ 18,928,896	$ 18,928,896
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	$ 3,299,478	$ 3,150,244	$ 3,104,175	$ 3,104,175
Grant Funded- Added Needs	$ 1,294,783	$ 1,227,380	$ 1,283,131	$ 1,770,467	$ 1,600,771	$ 2,153,931	$ 2,123,992	$ 1,814,802	$ 1,847,417	$ 1,847,417
Support Services: Guidance, Social Wrk Lunch/Plyground; Curriculum, Library, Nurse	$ 1,493,052	$ 1,662,619	$ 1,892,775	$ 2,289,097	$ 2,128,987	$ 2,281,182	$ 2,293,302	$ 2,171,567	$ 2,174,886	$ 2,174,886
Building Administration	$ 1,962,750	$ 2,044,176	$ 2,107,317	$ 2,132,887	$ 2,207,836	$ 2,254,571	$ 2,302,933	$ 2,274,071	$ 2,278,137	$ 2,300,000
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	$ 1,425,079	$ 1,364,972	$ 1,367,160	$ 1,445,000
Operations & Maintenance (Cust. & Maint)	$ 2,163,650	$ 1,999,102	$ 2,157,885	$ 2,275,286	$ 2,308,937	$ 2,323,948	$ 2,401,012	$ 2,355,116	$ 2,587,747	$ 2,600,000
Capital Outlay - HVAC & Boilers	$ -	$ 208,385	$ 176,282	$ 170,817	$ 352,500	$ 352,500	$ 133,672	$ 150,000	$ 587,919	$ 500,000
Transportation	$ 1,401,696	$ 1,557,050	$ 1,661,701	$ 1,639,351	$ 1,432,857	$ 1,721,462	$ 1,722,193	$ 1,522,857	$ 1,552,888	$ 1,675,000
Buses	$ -	$ 123,500	$ 261,797	$ 349,517	$ 350,000	$ 350,000	$ 268,819	$ 200,000	$ 200,000	$ 200,000
Central Services (Tech.& R & D, Excell.)	$ 781,667	$ 1,009,914	$ 876,549	$ 913,389	$ 1,206,869	$ 1,206,284	$ 1,394,504	$ 928,869	$ 1,274,677	$ 1,274,677
Technology Capital Outlay						$ 315,607		$ 300,000	$ 300,000	$ 300,000
Instructional Technology	$ 365,127	$ 370,486	$ 388,532	$ 415,959	$ 415,000	$ 512,162	$ 478,573	$ 427,450	$ 428,594	$ 590,000
Community Services (Aud.)	$ 61,601	$ 21,190	$ 78,404	$ 57,586	$ 45,000	$ 87,000	$ 86,740	$ 55,000	$ 55,000	$ 55,000
Other - Graduation	$ 14,441	$ 12,479	$ 13,192	$ 26,081	$ 15,000	$ 20,000	$ 22,594	$ 15,000	$ 21,000	$ 21,000
Athletics	$ 779,204	$ 844,758	$ 991,618	$ 1,017,630	$ 970,361	$ 1,060,679	$ 928,675	$ 999,472	$ 999,667	$ 999,667
Turf Field Capital Outlay						$ -		$ -		
TOTAL EXPENDITURES	$ 29,603,059	$ 31,829,251	$ 35,477,302	$ 35,845,582	$ 35,826,555	$ 37,269,071	$ 37,143,682	$ 36,136,093	$ 37,708,163	$ 38,015,718
Excess (Deficiency) of Revenues Over Expenditures	$ 3,218,493	$ 1,004,526	$ 1,237,186	$ 1,980,461	$ (331,730)	$ (324,483)	$ 81,984	$ (126,046)	$ 140,742	$ (797,747)
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)	$ (28,800)	$ -	$ (28,800)	$ (67,200)
Lease Payment - AOS		$ (46,527)	$ (46,527)	$ (46,526)		$ (46,527)	$ (46,527)	$ -	$ (60,228)	$ (60,228)
Transfer out to Green Revolving Fund		$ (175,851)		$ -	$ (175,851)	$ (147,473)		$ (175,851)	$ (175,851)	$ (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)	$ (1,031,280)	$ (500,000)	$ (500,000)	$ (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)	$ (1,106,607)	$ (675,851)	$ (764,879)	$ (803,279)
Net Change in Fund Balance	**$ 2,348,711**	**$ (1,211,594)**	**$ (269,521)**	**$ 894,510**	**$ (1,507,581)**	**$ (1,547,283)**	**$ (1,024,623)**	**$ (801,897)**	**$ (624,137)**	**$ (1,601,026)**
Fund Balance - Beginning	$ 4,323,328	$ 6,672,039	$ 5,460,409	$ 5,190,888	$ 6,085,399	$ 6,085,399	$ 6,085,399	$ 4,538,116	$ 5,060,775	$ 5,062,801
Fund Balance - Ending	**$ 6,672,039**	**$ 5,460,409**	**$ 5,190,888**	**$ 6,085,399**	**$ 3,006,290**	**$ 4,538,116**	**$ 5,060,775**	**$ 3,736,219**	**$ 4,436,638**	**$ 3,461,775**
Committed Fund Balance - Curriculum	$ 250,000	$ 300,000	$ 300,000	$ 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			$ 16,376			
Assigned Fund Balance - Classroom Supply Grants	$ 27,613	$ 27,613	$ 27,613	$ 27,613	$ 27,613		$ 27,613	$ 27,613	$ 27,613	
Assigned Fund Balance - Technology	$ 453,000	$ 315,022	$ 315,022	$ 315,022	$ 315,607	$ 315,022		$ 105,808		
Assigned Fund Balance - Curriculum Carryover	$ 368,873	$ 467,222	$ 694,823	$ 930,153			$ 1,159,118	$ 930,153	$ 1,159,118	
Assigned Fund Balance - Capital Outlay	$ 75,000	$ 46,615	$ 114,515	$ 44,740						
Assigned Fund Balance - Maintenance	$ -	$ 3,661	$ 119,131	$ 203,333			$ 232,631			
Assigned Fund Balance - WEF Grants	$ 14,000	$ 10,318	$ 8,531	$ 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		$ 119,095	$ 147,473	$ 119,095	
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							
Unassigned Fund Balance - Ending	**$ 5,167,768**	**$ 4,028,286**	**$ 3,265,672**	**$ 3,822,744**	**$ 2,103,557**	**$ 4,238,116**	**$ 3,091,604**	**$ 2,322,449**	**$ 2,822,282**	

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	64,000
Catering	1,208
State	468,399
Federal	900,899
Incoming Transfers and Other Transactions	11,250
TOTAL REVENUE	**$1,445,756**
FUND BALANCE – JULY 1, 2025	**$ 498,947**
TOTAL AVAILABLE TO APPROPRIATE	**$1,944,703**
TOTAL APPROPRIATED FOR FY 2025-2026	**$1,697,800**
FUND BALANCE, JUNE 30, 2026	**$ 246,903**

BE IT FURTHER RESOLVED, that $1,697,800 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	400,000
Employee Benefits	327,800
Purchased Custodial	80,000
Maintenance	20,000
Food	680,000
Commodities	65,000
Capital	80,000
Equipment	20,000
Other	25,000
TOTAL APPROPRIATED	**$1,697,800**

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	2024-2025 June 2025	2025-2026 Original Budget	2025-2026 June Amend
Revenues								
Cash Sales	$ 21,845	$ 68,251	$ 286,955	$ 71,499	$ 75,000	$ 63,953	$ 383,062	$ 74,000
Reimbursement	$ 1,235,704	$ 1,476,745	$ 747,199	$ 909,958	$ 1,200,000	$ 843,224	$ 548,979	$ 835,899
Catering	$ 80	$ 610	$ 16,468	$ 5,059	$ -	$ 447	$ 500	$ 1,208
State Aid	$ 32,824	$ 39,159	$ 50,942	$ 529,561	$ 300,000	$ 600,937	$ 40,000	$ 468,399
Misc/Interest/At Risk	$ 1,791	$ 2,141	$ 7,373	$ 12,516	$ 1,950	$ 17,638	$ 12,000	$ 6,250
Less Acct Balances	$ -	$ -			$ (25,000)		$ (15,000)	$ (10,000)
USDA Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 78,901	$ 65,000	$ 65,000
Sale of Capital Assets								$ 5,000
General Fund Contributions				$ 1,025	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 1,375,029	$ 1,651,878	$ 1,172,342	$ 1,613,631	$ 1,616,950	$ 1,605,101	$ 1,034,541	$ 1,445,756
Expenditures								
Labor	$ 293,855	$ 315,987	$ 347,170	$ 352,227	$ 336,000	$ 375,911	$ 333,389	$ 400,000
Custodial Contracted	$ 53,187	$ 59,938	$ 65,095	$ 70,233	$ 71,400	$ 78,292	$ 80,855	$ 80,000
Insurance/CIL	$ 97,379	$ 111,190	$ 103,434	$ 90,302	$ 117,810	$ 105,722	$ 105,630	$ 124,000
Retirement	$ 106,386	$ 121,545	$ 131,518	$ 156,240	$ 128,520	$ 154,767	$ 149,792	$ 170,000
FICA (& work comp)	$ 24,097	$ 25,668	$ 28,149	$ 26,906	$ 27,615	$ 28,440	$ 31,504	$ 33,000
Travel	$ 338	$ 674	$ 552	$ 805	$ 788	$ 737	$ 800	$ 800
Maintenance	$ 8,870	$ 14,270	$ 5,213	$ 11,336	$ 15,750	$ 10,616	$ 20,000	$ 20,000
Food (includes paper)	$ 412,968	$ 514,466	$ 488,111	$ 623,415	$ 682,500	$ 634,442	$ 408,257	$ 680,000
Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 78,901	$ 65,000	$ 65,000
Equipment (non-depr)	$ 68,691	$ 71,165	$ 53,530	$ 10,525	$ 20,000	$ 3,703	$ 20,000	$ 20,000
Other	$ 20,243	$ 18,994	$ 23,109	$ 14,650	$ 15,000	$ 21,788	$ 25,000	$ 25,000
Capital Outlay		$ 26,144	$ -	$ 44,588	$ 526,000	$ 385,613	$ -	$ 80,000
TOTAL EXPENDITURES	$ 1,168,800	$ 1,345,011	$ 1,309,286	$ 1,485,240	$ 2,006,383	$ 1,878,933	$ 1,240,227	$ 1,697,800
Net Change in Fund Balance	$ 206,229	$ 306,867	$ (136,944)	$ 128,391	$ (389,433)	$ (273,832)	$ (205,686)	$ (252,044)
Fund Balance - Beginning	$ 268,234	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 772,780	$ 315,623	$ 498,947
Fund Balance - Ending	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 383,347	$ 498,947	$ 109,936	$ 246,903

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	**$ 320,599**
TOTAL AVAILABLE TO APPROPRIATE	**$ 620,599**
TOTAL APPROPRIATED FOR FY 2025-2026	**$ 300,000**
FUND BALANCE, JUNE 30, 2026	**$ 320,599**

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
-Interest Earnings	$ 25,000
TOTAL REVENUE	**$ 525,000**
FUND BALANCE – JULY 1, 2025	**$3,620,630**
TOTAL AVAILABLE TO APPROPRIATE	**$4,145,630**
TOTAL APPROPRIATED FOR FY 2025-2026	**$ 200,000**
FUND BALANCE, JUNE 30, 2026	**$3,945,630**

BE IT FURTHER RESOLVED, that $200,000 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	$ 200,000
TOTAL APPROPRIATED	**$ 200,000**